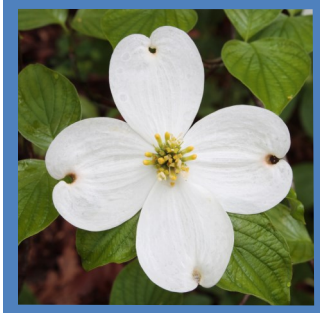

# COMMONWEALTH OF VIRGINIA

# SINGLE AUDIT REPORT

## FOR THE YEAR ENDED

## JUNE 30, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA
www.apa.virginia.gov
(804) 225-3350

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# AUDITOR’S SECTION

## EXECUTIVE SUMMARY

The results of our **financial statement audit** of the Commonwealth of Virginia for the year ended June 30, 2023, are summarized as follows:

- we issued an unmodified opinion on the basic financial statements;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over financial reporting; and
- we identified instances of noncompliance or other matters required to be reported under Government Auditing Standards related to the basic financial statements.

The results of our **single audit** of the Commonwealth of Virginia for the year ended June 30, 2023, are summarized as follows:

- we issued an unmodified opinion on the Commonwealth's compliance with requirements applicable to each major federal program, except for:
  - Assistance Listing Number (ALN) 93.499 Low-Income Household Water Assistance Program, for which we disclaim an opinion; and
  - ALN 93.558 Temporary Assistance for Needy Families, which we modified for Reporting;
- we found certain matters and instances of noncompliance with selected provisions, which are required to be reported in accordance with the Uniform Guidance, 2 CFR Part 200;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over compliance; and
- we issued an opinion that the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit findings, along with a summary of the views of officials, are reported in the accompanying "Schedule of Findings and Questioned Costs." Consistent with prior years, unabridged views of responsible officials concerning audit findings are in the report related to their agency, which can be found at www.apa.virginia.gov. Additionally, Management's Corrective Action Plan will be available from the Federal Audit Clearinghouse website and the Virginia Department of Accounts' website at www.doa.virginia.gov.

# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 13, 2024

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

We are pleased to submit the **Commonwealth of Virginia Single Audit Report** for the fiscal year ended June 30, 2023.

This report contains our:

- report on internal control over financial reporting and compliance;
- report on compliance for each major federal program;
- report on internal control over compliance;
- report on the Schedule of Expenditures of Federal Awards; and
- resulting Schedule of Findings and Questioned Costs.

Additionally, this report contains management's:

- Summary Schedule of Prior Audit Findings; and
- Schedule of Expenditures of Federal Awards, with footnotes.

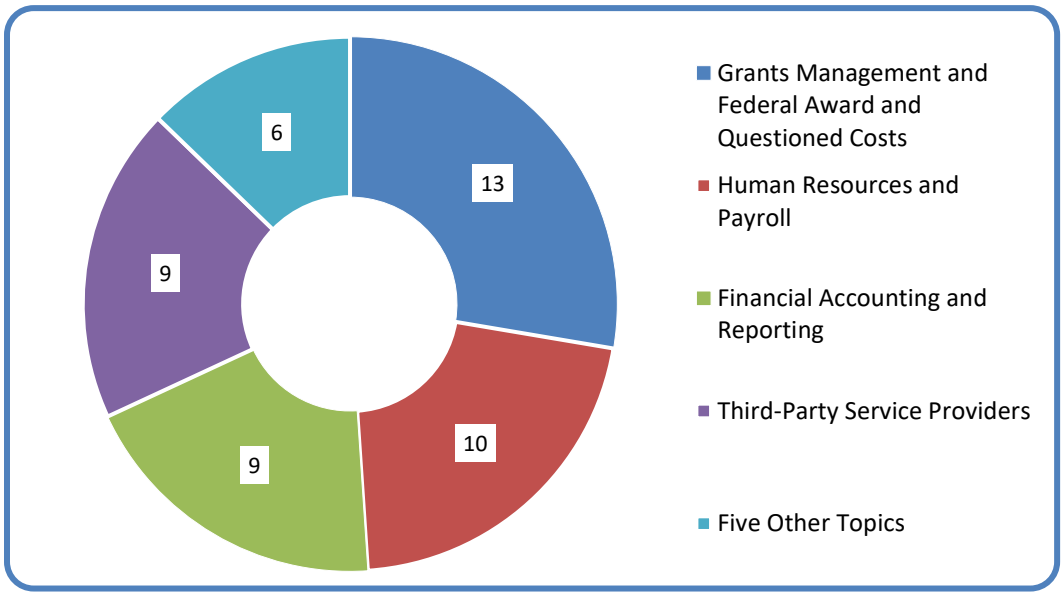
The Commonwealth's **Annual Comprehensive Financial Report** for the year ended June 30, 2023, and our report thereon have been issued under separate cover.

As in previous years, we included two listings of all findings in Appendix I of this report. The first list organizes all findings by topical area, and the second list organizes all findings by the applicable entity. Additionally, because information security findings are a substantial number of the Commonwealth's findings, we continue to provide additional information about these findings. The Commonwealth's Information Security Standard, SEC 501 (Security Standard), adopts the Information System Security Control Families (families) from the National Institute of Standards and Technology (NIST). The Security Standard uses these families to organize the controls that the Commonwealth is required to apply to its information systems. According to NIST, a family contains security controls related to the general security topic of the family. Security controls may involve aspects of policy, oversight, supervision, manual processes, actions by individuals, or automated mechanisms implemented by information systems and devices.

Chart 1 on the next page shows the categories for all non-information system security findings, and Chart 2 shows the control families impacted by the issues reported in the information system security findings.

**Non-Information System Security Findings**

Chart 1

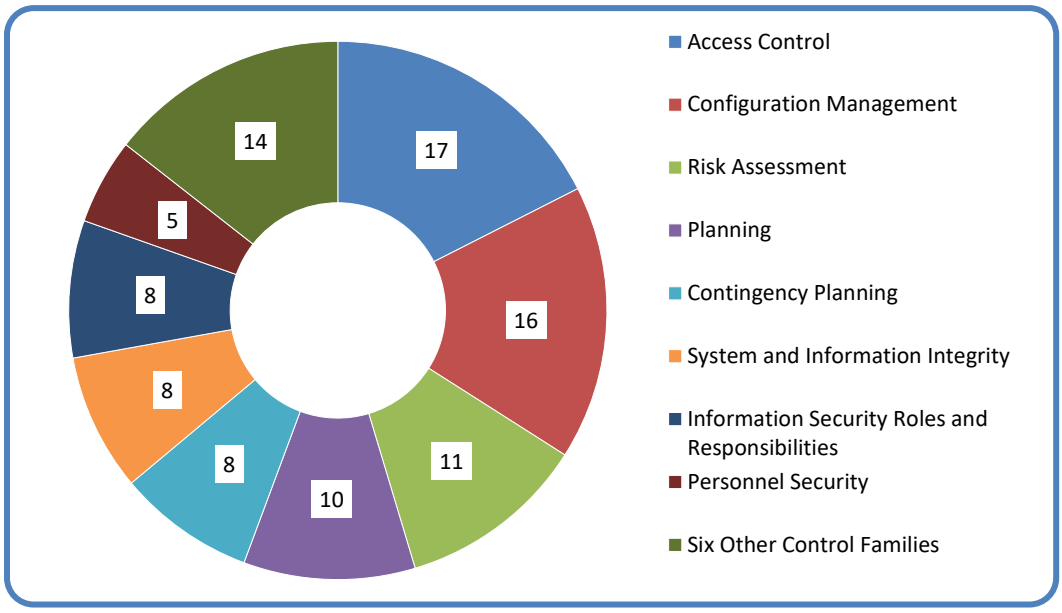



Of the 47 findings above in Chart 1, eight represent weaknesses that are material to the Commonwealth's Annual Comprehensive Financial Report (ACFR) and/or a major program. Five of the material findings relate to weaknesses in financial accounting and reporting. The remaining three material non-information system security findings relate to major programs administered by the Department of Social Services (Social Services). For the Low-Income Household Water Assistance Program (LIHWAP), Social Services did not implement sufficient internal controls to monitor outsourced operations or maintain appropriate evidence to demonstrate compliance for this major program, which created a scope limitation and caused us to disclaim an opinion for this program.

Additionally, there are 62 information system security findings, two of which are material weaknesses to the ACFR and the Medicaid Cluster. Additionally, 17 of these findings report deficiencies within multiple control families. For Chart 2 on the next page, we include these deficiencies in the total of each applicable control family to illustrate the impact on the Commonwealth per control family. Consistent with prior years, the largest number of information system security deficiencies relate to access control. In addition to the 17 access control deficiencies in Chart 2 on the next page, four of the human resources and payroll findings in Chart 1 above relate to off-boarding procedures for terminated employees that reference access removal.

**Information System Security Deficiencies by Control Families**

Chart 2




In the section titled "Schedule of Findings and Questioned Costs" we have included our assessment of the conditions and causes resulting in the internal control and compliance findings identified through our audit as well as recommendations for addressing the findings. Our assessment does not remove management's responsibility to perform a thorough assessment of the conditions and causes of the findings and develop and appropriately implement adequate corrective actions to resolve the findings as required by the Department of Accounts in Section 10205 – Agency Response to APA Audit of the Commonwealth Accounting Policies and Procedures Manual. Those corrective actions may include additional items beyond our recommendations.

We would like to express our appreciation to the many individuals whose efforts assisted in preparing this report and recognize the actions taken by management and staff of the applicable Commonwealth entities to implement recommendations and resolve findings.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

GDS/vks

Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 15, 2023

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth of Virginia (Commonwealth), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements, and have issued our report thereon dated December 15, 2023. Our report includes a reference to other auditors who audited certain blended and discretely presented component units of the Commonwealth, as described in our report on the Commonwealth's financial statements and Note 1.B. titled "Reporting Entity" of the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Additionally, the financial statements of Danville Science Center Inc., Library of Virginia Foundation, Science Museum of Virginia Foundation, and Virginia Museum of Fine Arts Foundation, which were audited by other auditors upon whose reports we are relying, were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with those discretely presented component units of the Commonwealth.

## Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commonwealth's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, Section 2: Financial Statement Findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A **MATERIAL WEAKNESS** is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers and titles, to be **material weaknesses**:

| Finding Number | Finding Title |
|---|---|
| 2023-001 | Strengthen Controls over Financial Reporting |
| 2023-003 | Improve Controls over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets |
| 2023-004 | Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87 |
| 2023-005 | Strengthen Controls over Financial Reporting |
| 2023-007 | Improve Governance Structure and Resources Surrounding Financial Reporting Process |
| 2023-010 | Improve Information Security Program and Controls |
| 2023-027 | Improve Information Security Program and IT Governance |
| 2023-097 | Perform Responsibilities Outlined in the Agency Monitoring Plan |

A **SIGNIFICANT DEFICIENCY** is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers on the next page, to be **significant deficiencies**:

Finding Numbers: 2023-

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 002 | 006 | 008 | 009 | 011 | 012 | 013 | 014 |
| 015 | 016 | 017 | 018 | 019 | 020 | 021 | 022 |
| 023 | 024 | 025 | 026 | 028 | 029 | 030 | 031 |
| 032 | 033 | 034 | 035 | 036 | 037 | 038 | 039 |
| 040 | 041 | 042 | 043 | 044 | 045 | 046 | 047 |
| 048 | 049 | 050 | 051 | 052 | 053 | 054 | 055 |
| 056 | 057 | 058 | 059 | 060 | 061 | 062 | 063 |
| 064 | 065 | 066 | 067 | 068 | 069 | 070 | 071 |
| 072 | 073 | 074 | 075 | 076 | 077 | 078 | 079 |
| 080 | 081 | 082 | 083 | 084 | 085 | 086 | 087 |
| 088 | 089 | 090 | 091 | 092 | 093 | 094 | 095 |
| 096 | 098 | 099 | 100 | 101 | 102 | 103 | |

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commonwealth's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of **NONCOMPLIANCE** or **OTHER MATTERS** that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs, Section 2: Financial Statement Findings, labeled with the following numbers:

Finding Numbers: 2023-

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 006 | 010 | 011 | 012 | 013 | 014 | 015 | 016 |
| 017 | 018 | 019 | 020 | 021 | 022 | 023 | 024 |
| 025 | 026 | 027 | 028 | 029 | 030 | 031 | 032 |
| 033 | 034 | 035 | 036 | 037 | 038 | 039 | 040 |
| 041 | 042 | 043 | 044 | 045 | 046 | 047 | 048 |
| 049 | 050 | 051 | 052 | 053 | 054 | 055 | 056 |
| 057 | 058 | 059 | 060 | 061 | 062 | 063 | 064 |
| 065 | 066 | 067 | 068 | 069 | 070 | 071 | 073 |
| 077 | 081 | 083 | 084 | 085 | 086 | 087 | 088 |
| 089 | 090 | 091 | 092 | 093 | 094 | 096 | 097 |
| 098 | 099 | 100 | 101 | 102 | 103 | | |

We noted certain additional matters involving internal control over financial reporting and immaterial instances of noncompliance that we have reported to the management of the individual state agencies and institutions.

**Officials' Responses to Findings**

A copy of officials' responses to findings containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official's response to the findings identified in our audit. The officials' responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on their responses.

Additionally, management's Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at www.doa.virginia.gov.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA

Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 13, 2024

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

## Report on Compliance for Each Major Federal Program

### *Qualified, Unmodified, and Disclaimer of Opinions*

We have audited the Commonwealth of Virginia's (Commonwealth) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget's (OMB) Compliance Supplement that could have a direct and material effect on each of the Commonwealth's major federal programs for the year ended June 30, 2023; and as part of the Commonwealth's Single Audit, federal regulations required us to identify Assistance Listing Number (ALN) 93.499 Low-Income Household Water Assistance Program, commonly referred to as LIHWAP, as a major federal program to determine the Commonwealth's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on ALN 93.499 Low-Income Household Water Assistance Program, for the year ended June 30, 2023. The Commonwealth's major federal programs are identified in the Summary of the Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The Commonwealth's basic financial statements include the operations of certain agencies and component units, which expended federal awards which are not included in the Commonwealth's Schedule of Expenditures of Federal Awards for the year ended June 30, 2023. Our audit, described below, did not include the operations of these agencies and component units since they were audited by other auditors as discussed in the note titled "Purpose of the Schedule of Expenditures of Federal Awards" of the Notes to the Schedule of Expenditures of Federal Awards.

*Disclaimer of Opinion on ALN 93.499 Low-Income Household Water Assistance Program*

We do not express an opinion on the Commonwealth's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on ALN 93.499 Low-Income Household Water Assistance program. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on ALN 93.499 Low-Income Household Water Assistance Program section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on ALN 93.499 Low-Income Household Water Assistance Program.

*Qualified Opinion on ALN 93.558 Temporary Assistance for Needy Families*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Commonwealth complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on ALN 93.558 Temporary Assistance for Needy Families, commonly referred to as TANF, for the year ended June 30, 2023.

*Unmodified Opinion on Each of the Other Major Federal Programs*

In our opinion, the Commonwealth complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs, as identified in the Summary of the Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

***Basis for Disclaimer of Opinion on ALN 93.499 Low-Income Household Water Assistance Program***

As described in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain audit evidence supporting the Commonwealth's compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, Period of Performance, and Reporting compliance requirements applicable to the ALN 93.499 Low-Income Household Water Assistance Program as described in finding number 2023-104. As a result of this matter, we were unable to determine whether the Commonwealth complied with the requirements applicable to ALN 93.499 Low-Income Household Water Assistance Program.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities

under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commonwealth and meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the Commonwealth's compliance with the compliance requirements referred to above.

*Matter Giving Rise to Qualified Opinion on ALN 93.558 Temporary Assistance for Needy Families*

As described in the accompanying Schedule of Findings and Questioned Costs, the Commonwealth did not comply with requirements regarding ALN 93.558 Temporary Assistance for Needy Families as described in finding number 2023-105 for Reporting. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

***Responsibilities of Management for Compliance***

The Commonwealth's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Commonwealth's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

*Auditor's Responsibilities for the Audit of Compliance for ALN 93.499 Low-Income Household Water Assistance Program*

Our responsibility is to conduct an audit of compliance in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion on ALN 93.499 Low-Income Household Water Assistance Program section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance.

We are required to be independent of the Commonwealth and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

*Auditor's Responsibilities for the Audit of Compliance for Each of the Other Major Federal Programs*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commonwealth's compliance based on our audit. Reasonable assurance is a high level

of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commonwealth's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence, regarding the Commonwealth's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Commonwealth's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed other instances of **NONCOMPLIANCE** which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items labeled with the following numbers:

Finding Numbers: 2023-

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 010 | 014 | 015 | 022 | 027 | 034 | 035 | 036 |
| 043 | 049 | 051 | 055 | 056 | 058 | 061 | 066 |
| 085 | 086 | 093 | 096 | 097 | 098 | 099 | 100 |
| 101 | 102 | 103 | 106 | 107 | 108 | 109 | |

Our opinion on each major federal program is not modified with respect to these matters.

A copy of officials' responses to findings containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official's response to the findings identified in our audit. The officials' responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on their responses.

Additionally, management's Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at www.doa.virginia.gov.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A **MATERIAL WEAKNESS** in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the related major program, finding numbers, and finding titles, to be **material weaknesses**.

**Medicaid Cluster**

2023-010 Improve Information Security Program and Controls
2023-027 Improve Information Security Program and IT Governance
2023-097 Perform Responsibilities Outlined in the Agency Monitoring Plan

**Low-Income Household Water Assistance Program (LIHWAP)**

2023-104 Obtain Reasonable Assurance over Contractor Compliance with Program Regulations

**Temporary Assistance for Needy Families (TANF)**

2023-105 Implement Internal Controls over TANF Federal Performance Reporting

A **SIGNIFICANT DEFICIENCY** in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**.

Finding Numbers: 2023-

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 014 | 015 | 022 | 034 | 035 | 036 | 043 | 049 |
| 051 | 055 | 056 | 058 | 061 | 066 | 072 | 085 |
| 086 | 093 | 096 | 098 | 099 | 100 | 101 | 102 |
| 103 | 106 | 107 | 108 | 109 | | | |

Our audit of each major federal program was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

A copy of officials' responses to findings containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official's response to the findings identified in our audit. The officials' responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on their responses.

Additionally, management's Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at www.doa.virginia.gov.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements. We issued our report thereon dated December 15, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional

analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS
## SECTION 1: SUMMARY OF THE AUDITOR'S RESULTS
## FOR THE YEAR ENDED JUNE 30, 2023

**Financial Statements**

| | |
|---|---|
| Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles (GAAP): | Unmodified |
| Internal control over financial reporting: | |
| Material weaknesses identified? | Yes |
| Significant deficiencies identified? | Yes |
| Noncompliance material to financial statements noted? | Yes |

**Federal Awards**

| | |
|---|---|
| Internal control over major federal programs: | |
| Material weaknesses identified? | Yes |
| Significant deficiencies identified? | Yes |
| Type of report the auditor issued on compliance for major federal programs: (See major federal programs and the type of reports issued on next page.) | Various |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR § 200.516(a)? | Yes |
| Dollar threshold used to distinguish between Type A and Type B programs: | $ 43,926,376 |
| Commonwealth qualified as low-risk auditee? | No |

The major federal programs listed on the next page are in order by their Assistance Listing Number (ALN). The first ALN in a cluster is used to determine the cluster's placement within the list.

The Commonwealth's major federal programs are as follows:

| ALN | Assistance Listing Program Title (ALPT) or Cluster Name (Common Acronym) | Type of Report |
|---|---|---|
| **10.558** | Child and Adult Care Food Program (CACFP) | Unmodified |
| **12.401** | National Guard Military Operations and Maintenance (O&M) Projects | Unmodified |
| **16.575** | Crime Victim Assistance | Unmodified |
| **17.225** | Unemployment Insurance (UI) | Unmodified |
| **17.258**<br>**17.259**<br>**17.278** | Workforce Innovation Opportunity Act (WIOA) Cluster | Unmodified |
| **21.023** | Emergency Rental Assistance (ERA) | Unmodified |
| **21.027** | Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) | Unmodified |
| **21.029** | Coronavirus Capital Projects Fund (CPF) | Unmodified |
| **84.425** | Educational Stabilization Fund (ESF) | Unmodified |
| **93.044**<br>**93.045**<br>**93.053** | Aging Cluster | Unmodified |
| **93.499** | Low-Income Household Water Assistance Program (LIHWAP) | Disclaimer |
| **93.558** | Temporary Assistance for Needy Families (TANF) | Qualified |
| **93.563** | Child Support Enforcement (CSE) | Unmodified |
| **93.566** | Refugee and Entrant Assistance State/Replacement Designee Administered Programs | Unmodified |
| **93.767** | Children's Health Insurance Program (CHIP) | Unmodified |
| **93.775**<br>**93.777**<br>**93.778** | Medicaid Cluster | Unmodified |
| **Note 1A*** | Research and Development (R&D) Cluster | Unmodified |

* Numerous programs are within the R&D cluster, many with their own ALN. The Schedule of Expenditures of Federal Awards (SEFA) uses headers titled "Research and Development" within the schedule to identify which programs are in the R&D cluster and provides additional information within the Notes to the SEFA, specifically Note 1A.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS
## SECTION 2: FINANCIAL STATEMENT FINDINGS

## FINANCIAL ACCOUNTING AND REPORTING

**2023-001: <u>Strengthen Controls over Financial Reporting</u>**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** 2022-002
**Type of Finding:** Internal Control
**Severity of Deficiency:** Material Weakness

The Department of Human Resource Management (Human Resource Management) needs to continue to strengthen controls over financial reporting information submitted to the Department of Accounts (Accounts). The Finance and Administration division (Finance and Administration) is responsible for submitting information to Accounts, including multiple attachments used in preparation of the Commonwealth's financial statements. Multiple submissions to Accounts contained significant errors that Human Resource Management did not identify during its internal review process. As a result, Human Resource management had to correct and resubmit multiple attachments as follows:

- Human Resource Management reports financial activity related to the Local Choice Health Care Fund on Attachment 10. Finance and Administration incorrectly reversed prior year journal entries, due to not referencing the prior year's final submission to Accounts, resulting in a misstatement of $346.3 million. In addition, Finance and Administration did not properly prorate fiscal year-end claims, resulting in a misstatement of $9.4 million. Furthermore, on Human Resource Management's Supplemental Item 23 submission, Finance and Administration initially excluded two paid claim amounts, resulting in an understatement totaling $60.3 million.

- Human Resource Management reports financial activity related to the Health Insurance Fund on Attachments 11 and 19. Finance and Administration incorrectly recorded and reported amounts provided by the agency's actuary, resulting in $70.9 million misstatement in the attachments and within its Supplemental Item 20 submission. In addition, Finance and Administration incorrectly recorded adjustments for prescription rebates, which resulted in a misstatement of $22.2 million.

- Human Resource Management reports financial activity related to the Workers' Compensation Fund on Attachments 11 and 19. Finance and Administration did not include transfers on their initial submissions, resulting in a misstatement of $22.6 million. Additionally, on Human Resource Management's Supplemental Item 20,

Finance and Administration incorrectly reported claim payable amounts, resulting in an adjustment of $357.2 million.

Human Resource Management's financial activity is material to the Commonwealth's financial statements; therefore, it is essential for the agency to have strong financial reporting practices. There are several factors which contributed to these issues for Finance and Administration. Over the last year, the division has experienced significant turnover in key financial reporting positions, coupled with hiring delays. For the current fiscal year-end reporting period, only one division member had experience with Human Resource Management fiscal year-end financial reporting, while the agency hired all other division members within six months leading up to fiscal year-end.

Finance and Administration should evaluate its written policies and procedures, specifically its financial reporting desktop procedures, to ensure they provide adequate detail needed for reporting financial information accurately and completely. Further, while it is our understanding that management is actively recruiting for an additional Financial Analyst, management should continue to fill all positions in Finance and Administration to ensure that the staffing level is adequate for the division. Additionally, Finance and Administration should identify opportunities for cross-training to ensure that there are adequate measures in place to mitigate the effects of turnover in the future.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-002: Improve Controls over GASB Statement No. 75 Financial Information Review**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

Human Resource Management has not effectively implemented sufficient written procedures for reviewing Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Report for Postemployment Benefits Other Than Pensions (OPEB), data and schedules that the agency and its actuary prepare. As the administrator of the statewide Pre-Medicare Retiree Healthcare OPEB plan, Human Resource Management is responsible for preparing GASB compliant financial reporting information and disseminating the information, including required disclosures, to all participating entities for inclusion in the participant's individual financial statements. During our audit, we noted that Human Resource Management erroneously excluded a portion of June 2022 employer contribution data (totaling $14.6 million)

from the population (totaling $1.2 billion), resulting in adjustments to each of the financial schedules the actuary prepared. Additionally, Human Resource Management missed meeting the agreed-upon deadlines to provide its actuary with census data and agency allocation percentages by one month.

Human Resource Management's written policies and procedures currently lack sufficient detail surrounding the review of agency allocation calculations and the actuary report (which includes the financial schedules), which contributed to these errors. Human Resource Management relies heavily on the actuary to compile the financial information. Therefore, it is necessary for Human Resource Management to perform a detailed review of the actuary report and related financial information to ensure they identify errors and omissions in a timely manner and to ensure that Human Resource Management agrees with the actuary's assumptions.

Human Resource Management should review and revise its written policies and procedures over GASB Statement No. 75 financial reporting information. The procedures should include a detailed review of agency allocation calculations and the actuary report, schedules, and required disclosures, focusing on the accuracy and completeness of the information. Additionally, Human Resource Management should establish internal deadlines to provide adequate time to review the financial information and disclosures prior to providing them to the auditors.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-003: Improve Controls over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets**

**Applicable to:** Virginia Information Technologies Agency

**Prior Year Finding Number:** 2022-019
**Type of Finding:** Internal Control
**Severity of Deficiency:** Material Weakness

Virginia Information Technologies Agency's (VITA) Finance Department lacked sufficient financial reporting knowledge and resources to appropriately implement GASB Statement No. 87 and Statement No. 96. As a result, VITA was not able to ensure proper identification and reporting of leases and subscription-based information technology arrangements (SBITA) and apply the applicable accounting standards in compiling the financial activity for VITA's internal service fund for submission to Accounts within the required timeframe for inclusion in the Commonwealth's Annual Comprehensive Financial Report (ACFR). GASB Statement No. 87 was effective in fiscal year 2022, and GASB Statement No. 96 was effective for the current fiscal year. We identified issues with VITA's implementation of GASB Statement No. 87 in the prior year

audit, however, VITA did not implement sufficient corrective action to rectify the issues. The reporting under GASB Statement No. 96 mirrors GASB Statement No. 87. As a result, VITA's implementation of GASB Statement No. 96 included the same issues as in the prior year.

Due to the lack of knowledge and staffing resources, and the issues identified in the prior year audit, VITA hired an outside consulting firm to assist with evaluating some leases and SBITAs and to provide VITA's Finance Department guidance on its policies, procedures, and training on leases and SBITAs. However, the consulting firm, along with VITA management and the Finance Department, did not obtain an adequate understanding of VITA's contracts to determine whether the contracts qualified for reporting as leases or SBITAs. In addition, they did not ensure that VITA's implementation was consistent with the Commonwealth's method of implementation and the Commonwealth Accounting Policies and Procedures (CAPP) Manual requirements for recording and reporting leases and SBITAs. VITA's implementation processes were deficient in the following areas, resulting in misstatements ranging from $15,000 to $71.7 million for various financial statement line items, including intangible right-to-use capital assets, long-term liabilities, amortization, rent, and interest expense, as well as the associated footnote disclosures:

- The Finance Department did not properly report SBITA beginning balances for contracts that were in effect at the beginning of the year of implementation, instead including them in current year additions. As a result, they understated the beginning balances for assets and liabilities by $71.7 million and $64.4 million, respectively.

- The Finance Department did not accurately determine or record the lease or SBITA term across all contracts. As a result, it improperly classified the largest SBITA asset, understating the right-to-use asset and the long-term liability by $64.2 million and $29.7 million, respectively.

- The Finance Department did not properly record the lease and SBITA payments as rent expense, understating the rent expense line item by $43.9 million.

- The Finance Department did not properly identify, evaluate, or disclose variable payments of $26.1 million in leases and $18.6 million in SBITAs.

- The Finance Department did not review or verify the new lease and SBITA information that Accounts uploaded or VITA's Comptroller manually entered in the Commonwealth's lease accounting system to ensure the information was reasonable and accurate.

- The Finance Department did not identify a complete population of contracts to review. In addition, the department did not document its review of each contract, including support for its determination of whether a contract qualifies as a lease or SBITA under GASB Statement 87 or 96. The Finance Department also did not adequately evaluate all active contracts where VITA pays the vendor to ensure it

included the complete population of leases and SBITAs in the Commonwealth's lease accounting system for financial reporting by the proper agency.

- The Finance Department did not implement compensating controls over billing data provided by vendors. During the fiscal year, one of VITA's major vendors received a qualified opinion related to its billing data within its system and organization controls (SOC) report. The Finance Department did not perform a reconciliation to verify and ensure the completeness and accuracy of the leased and SBITA asset data the vendor provided for use in valuing VITA's lease and SBITA assets and liabilities.

- The Finance Department did not develop sufficient lease or SBITA implementation policies and procedures to ensure consistent and reasonable evaluation across contracts, Commonwealth's lease accounting system recording, or financial reporting.

VITA maintains and manages various complex, multiple component statewide contracts containing leased assets, SBITAs, and non-lease or non-subscription components. VITA reports the financial activity related to leases and SBITAs for its internal service funds to Accounts through a financial statement template for inclusion in the Commonwealth's ACFR. GASB Statements 87 and 96 have dramatically impacted the financial reporting requirements for VITA in the last two years. VITA management and the Finance Department did not appropriately plan for and prioritize these financial reporting requirements. We consider the combination of issues noted to be a material weakness in internal control as the current process does not prevent, or detect and correct on a timely basis, material misstatements to the financial statements.

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error. GASB Statements 87 and 96 prescribe the applicable accounting standards for the proper accounting and financial reporting for leases and SBITAs. CAPP Manual Topics 31205 through 31220 state all agencies must follow guidelines as required by GASB Statements 87 and 96, and the Commonwealth's lease accounting system users should review the specific requirements of those statements.

VITA's Finance Department did not have an accurate understanding of GASB Statements 87 and 96. VITA personnel involved in gathering and evaluating lease and SBITA information did not obtain the necessary training to be able to properly plan, prepare, and implement GASB Statements 87 and 96. VITA management should prioritize the need for and importance of preparing accurate financial information in accordance with generally accepted accounting principles within the required timeframe for inclusion in the ACFR. VITA's management should ensure the individuals evaluating, tracking, recording, and reporting leases and SBITAs obtain training and the appropriate resources to ensure they have a thorough understanding of the requirements of GASB Statements 87 and 96. Management should develop, implement, and update policies and procedures regularly over VITA's lease and SBITA accounting process to ensure accurate and complete reporting. In addition, management should perform an evaluation over all VITA contracts to ensure the Finance Department has properly captured all leases and SBITAs, corrected any misstated leases or SBITAs, and entered all lease and SBITA data in the

Commonwealth's lease accounting system. Furthermore, VITA should retain records of all implemented compensating and complementary controls related to billing data, such as reconciliations, to mitigate the risk of vendor information being inaccurate in comparison to the contract and payments made to vendors.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-004: Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87**

**Applicable to:** Department of General Services

**Prior Year Finding Number:** 2022-020
**Type of Finding:** Internal Control
**Severity of Deficiency:** Material Weakness

As previously noted in our 2022 report, the Department of General Services' (General Services) Division of Real Estate Services (Real Estate Services) real estate management and leasing system is not fully compliant with GASB Statement No. 87, Leases. Real Estate Services did not adequately involve Department of General Services' Office of Fiscal Services (Fiscal Services) during the design and implementation stage of the real estate management and leasing system upgrade, including designing the year-end financial reports to ensure the system would properly and accurately report all necessary financial information. The real estate management and leasing system continues to be deficient in the following areas:

- The system does not determine lease classification based on data inputs or have a field to record lease classification, such as short-term lease, long-term lease, finance purchases, and non-exchange like transactions. The Leased Real Property Team and Fiscal Services determine the lease classification manually outside of the system.

- The data from the system requires numerous manual manipulations outside the system to prepare the financial reporting information, which include:

  - Calculating the non-lease component of the total lease payment.

  - Applying the $50,000 threshold to determine short-term leases.

  - Reversing and correcting previously remeasured leases when errors occur.

  - Correcting the liability and asset amount for remeasured leases that change lease classification.

- Calculating and removing the asset and amortization for expired leases.

- The system does not record leases by asset categories, such as land and infrastructure associated with real estate leases.

- The system does not separate out and record multiple asset components within a lease, such as a split lease containing land and building assets. As a result, Fiscal Services inappropriately reported all right-to-use intangible assets as buildings in the capital assets footnote. Real Estate Services must re-evaluate their leases for multiple components or components other than buildings to determine the impact within the footnote disclosure.

Furthermore, the length of time Real Estate Services takes to process contracts varies from a few days to several months, which results in inaccurate and untimely information reported in the real estate management and leasing system. Although directors and staff of Real Estate Services and Fiscal Services continued to improve communication and work together to obtain a complete understanding of the complex intricacies of GASB Statement No. 87 financial reporting requirements and finalize policies and procedures, they were unsuccessful. Real Estate Services has the knowledge and expertise surrounding the lease system, and Fiscal Services has the knowledge and expertise surrounding the preparation of the financial data reported in the Commonwealth's ACFR. However, the two Divisions did not use this knowledge to collaborate on how to properly report leases, resulting in the following financial reporting errors:

- Fiscal Services incorrectly reported lease interest expense, totaling $26.8 million, as an operating expense instead of a non-operating expense.

- Fiscal Services improperly excluded long-term principal payments in current year rent expense, which resulted in a $25.0 million understatement. This exclusion also impacted the amounts reported in the current year activity associated with the right to use assets and liabilities as shown in the fourth bullet below.

- Fiscal Services improperly reported expired and remeasured leases as long-term instead of short-term, resulting in a $23.9 million overstatement of right to use asset amortization. These misclassifications also impacted the amounts reported in the current year activity associated with the right to use assets and liabilities as shown in the fourth bullet below.

- Fiscal Services overstated liability and asset increases by $14.3 million and $16.1 million and overstated liability and asset reductions by $19.0 million and $19.8 million, respectively. In addition, they understated asset amortization's beginning balance and decreases by $26.1 million and $2.8 million, respectively, and overstated asset amortization's increases by $24.1 million.

- Real Estate Services did not record the liability and asset for the future leases signed before year end in the system, which resulted in Fiscal Services not disclosing $28.0 million in future commitments.

- Real Estate Services did not properly classify four leases under the financial reporting threshold of $50,000 as short-term, resulting in an overstatement of $138,000 in lease liability and assets. In addition, they did not properly classify 12 long-term leases, resulting in an understatement of $1.6 million in lease liability and assets.

- Real Estate Services did not report eight leases to Fiscal Services for financial reporting, resulting in an understatement of $5.8 million in lease liability and assets.

Real Estate Services and Fiscal Services made numerous misstatements throughout the various internal service fund financial statement template line items, including intangible right to use capital assets, long-term liabilities, amortization, rent expense, and interest expense as well as the associated footnote disclosures. We reported these same issues in the fiscal year 2022 audit report; however, General Services management did not implement corrective action to rectify the issues. Reporting incorrect amounts to Accounts in the internal service fund financial statement template could lead to inaccurate financial information reported in the ACFR. We consider this to be a material weakness because the combination of issues noted create a reasonable possibility that a material misstatement of financial information will not be prevented, or detected and corrected, on a timely basis.

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error. GASB Statement No. 87 prescribes the applicable accounting standards surrounding the proper accounting and financial reporting for leases. CAPP Manual Topics 31205-31220 state all agencies must follow guidelines as required by GASB Statement No. 87.

Given the material nature of real estate leases in relation to the ACFR, General Services management should prioritize and emphasize the need for and importance of preparing accurate financial information in accordance with generally accepted accounting principles. Real Estate Services and Fiscal Services should develop, implement, and regularly update policies and procedures over their lease process to ensure accurate and complete reporting. Real Estate Services and Fiscal Services should collaborate to update the real estate management and leasing system fields to be compliant with GASB Statement No. 87 and to ensure the system enables reasonable and accurate reporting of lease financial information prior to the end of fiscal year 2024 to ensure proper reporting in the 2024 ACFR. Real Estate Services should re-evaluate all leases to ensure the non-lease components are reasonable and all asset types are recorded properly. Real Estate Services should ensure Fiscal Services has a thorough understanding of the lease system and has access to all the information it needs to prepare Accounts' attachments, such as the internal service fund financial statement template. Fiscal Services should maintain

support for and make certain that the calculation for the fiscal year lease line items, footnotes, and disclosures are accurate prior to submitting this information to Accounts for use in the ACFR.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-005: Strengthen Controls over Financial Reporting**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2022-003; 2021-002
**Type of Finding:** Internal Control
**Severity of Deficiency:** Material Weakness

The Office of Financial Management (OFM) needs to strengthen controls over financial reporting information submitted to Accounts and used in preparation of the Commonwealth's financial statements. There were several instances where information submitted to Accounts was late or contained errors and had to resubmitted as follows:

- OFM reports information on accounts receivable to Accounts on Attachment 21. The initial Attachment 21 included a $32 million receivable for the Coronavirus State and Local Recovery Fund, which OFM should not have included. OFM corrected the information and resubmitted the Attachment 21; however, three subsequent revisions were necessary to correct additional errors.

- OFM improved its timeliness over submitting required attachment and supplemental items related to year-end reporting to Accounts when compared to the previous fiscal year; however, there were still a few late submissions for fiscal year 2023. OFM submitted Attachment 6B (Leave Liability Statement) seven days late, Attachment 15 (Federal Schedules) five days late, and Attachment 27 (GASB Statement No. 33 Federal Fund Analysis – Non-reimbursement Grants) 19 days late.

- OFM does not have adequate policies and procedures for preparing reconciliations between its internal accounting system and the Commonwealth's accounting and financial reporting system. The policies and procedures do not require proper clearing for reconciling items or signature and date of the preparer or the reviewer. Three of three (100%) reconciliations did not include sign-off by preparer or reviewer.

Health's financial activity is material to the Commonwealth's financial statements, so it is essential for the agency to have strong financial reporting practices. As a best practice, Health should submit financial reporting information to Accounts by the associated due dates and should communicate any expected delays as soon as they are known. In addition, OFM should

have a financial reconciliation policy that requires evidence of a preparer and reviewer of the reconciliations to ensure adequate segregation of duties. The policy should also specify actions to take in the case of reconciling differences between the internal accounting system and the Commonwealth's accounting and financial reporting system.

There are several factors contributing to these financial reporting issues. OFM has experienced a significant amount of turnover in key positions, particularly since January 2021. Health recruited new staff during the audit period for positions that were historically responsible for completing and submitting attachments to Accounts and preparing reconciliations; however, there were not adequate policies and procedures for the new employees to use as a resource.

Management should continue working with OFM to fill vacant positions to ensure a more stable and adequate staffing level. It is our understanding that this is currently a priority, as OFM is actively taking steps to address staffing needs. As OFM fill vacant positions, it should ensure it has adequate written policies and procedures over key processes in place, as well as identify opportunities for cross-training, to ensure there are adequate measures in place to mitigate the effects of significant turnover in the future. Lastly, OFM should prioritize training new employees in key positions to improve the quality of financial information it reports to Accounts.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-006: Improve Controls over Journal Entries**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2022-005
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

OFM has multiple internal control weaknesses related to journal entry processing. OFM did not retain adequate supporting documentation or evidence of supervisory approval for three of 30 (10%) journal entries reviewed. OFM uses journal entries to record transactions that occur throughout the year or to correct and adjust previously recorded entries in the Commonwealth's accounting and financial reporting system. CAPP Manual Topic 20905 states agency management is responsible for instituting internal control over the recording of financial transactions that is designed to provide reasonable assurance regarding the reliability of those records. Reliability of financial records means that management can reasonably make several assertions as to the completeness and accuracy of the financial records. Additionally, CAPP Manual Topic 20410 states that the entry approver should review the supporting documentation to ensure the entry contains proper coding for the adjustment. Federal regulations known as Uniform Guidance, specifically, 2 CFR § 200.303(a), require that Health establish and maintain

effective internal control over federal awards that provides reasonable assurance that Health is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Without adequate supporting documentation for journal entries, OFM increases its risk of recording inaccurate information and management may not be able to determine if accounting records are complete and accurate. The lack of adequate supporting documentation could also create questions as to whether the nature of the journal entry is permissible. OFM has experienced a significant amount of turnover in key positions during the last two fiscal years. Health had vacancies and recruited new staff during the audit period for positions that were historically responsible for preparing and reviewing journal entries as well as retaining supporting documentation. However, Health did not properly train new staff in preparation of and documentation of journal entries. Health also did not have policies and procedures to help staff ensure proper documentation for journal entries is retained.

Health should prioritize training of employees in key positions on preparing and reviewing journal entries. OFM should improve internal controls over journal entries to ensure staff retain adequate supporting documentation, including evidence of supervisory approval. Additionally, OFM should ensure they document policies and procedures over key processes which will help ensure proper documentation of journal entries.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-007: Improve Governance Structure and Resources Surrounding Financial Reporting Process**

**Applicable to:** University of Virginia

**Prior Year Finding Number:** 2022-001; 2021-008
**Type of Finding:** Internal Control
**Severity of Deficiency:** Material Weakness

The University of Virginia (University) continues to implement corrective actions to improve internal controls over the financial reporting process for the University's consolidated financial statements including the Academic Division and University of Virginia Medical Center (Medical Center) and University management made progress implementing internal controls resulting from the prior audit. The University's initiatives included the allocation of additional resources to financial reporting, definition of roles and responsibilities over the governance of the consolidation process, establishment of regular meetings between management of the Medical Center and the Academic division to streamline the consolidation process, development

of position papers on new GASB standards, and engaging auditors to complete audits over previously unaudited blended and discretely presented component units.

Although the University has allocated new resources and implemented new processes and controls over financial reporting, these processes and controls require time to mature. In assessing the maturity of the changes made to the University's financial reporting process, we identified the following significant adjustments to the financial statements needed to ensure account balances and related activity were materially correct and align with generally accepted accounting principles:

UVA Medical Center:

- The Medical Center made a $69.3 reclassification adjustment to correct the presentation and disclosure of beginning net position for fiscal year 2023 and to properly recognize the impact of the restatement in fiscal year 2022. The adjustment resulted from inadequate consideration of the relevant authoritative accounting guidance and lack of further consultation with the GASB's subject matter experts. The adjustment is necessary because the Medical Center presents comparative financial information in its financial statements.

- The Medical Center recognized a $34.4 million payable and $34.4 million in cash that was improperly excluded from its financial statements. The payable related to a management decision to withhold payment from a component unit. The improper exclusion of the payable and related cash resulted from a lack of coordination and communication in the University's consolidation process coupled with insufficient management review during the financial statement preparation process.

- The Medical Center reversed a $10 million liability from a prior fiscal year that it improperly included in the current-year financial statements. The adjustment resulted from insufficient management review during the financial statement preparation process.

- The Medical Center adjusted accounts receivable and revenue by $9 million to correct an estimate that was not properly adjusted in the current year. The adjustment resulted from insufficient management review during the financial statement preparation process.

Academic Division:

- The Academic Division removed $37.2 million in liabilities related to accumulated balances of the University's Health Plan accounts that do not meet the definition of a liability under generally accepted accounting principles. Since the University publishes comparative information in its financial statements, the adjustment resulted in the restatement of the University's beginning net position for fiscal year

2022 and corrections of amounts for fiscal years 2022 and 2023. While the Academic Division did analyze and consider the treatment of the error, the solution was not implemented in accordance with the authoritative accounting guidance.

University management is responsible for designing and maintaining a system of internal controls relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement in accordance with generally accepted accounting principles. Misstatements increase the risk that users of financial statements may draw improper conclusions about the University's financial activities. As the adjustments depict, the University's existing internal control processes did not prevent or detect and correct several material misstatements.

In the ongoing effort to improve the University's governance over financial reporting, Medical Center management should emphasize the need for and importance of preparing accurate financial statements in accordance with generally accepted accounting principles, as materially accurate Medical Center financial statements are required for appropriate consolidation with the Academic Division. To ensure the accurate preparation of financial statements, management should enhance its formalized year-end procedures over the Academic Division, Medical Center, and consolidated University financial statements. The procedures should include a well-defined list of deliverables and assigned roles and responsibilities along with associated completion dates to ensure the timely and accurate presentation of financial statements. These deliverables should include analytical reviews sufficient to identify, evaluate, and determine reasonableness of unusual or unexpected financial activity and balances, including significant increases and decreases from previous years and evaluation of stagnant accounts. Management responsible for financial reporting should continue to refine its process for independently researching solutions for complex and new transactions related to existing standards to include reaching out to the GASB through technical inquiries, as necessary, and documenting the results of such inquiries and their impact on the University's accounting process.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-008: <u>Strengthen Internal Controls over Financial Reporting of Non-Reimbursement Grants</u>**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

The Department of Social Services' (Social Services') Division of Finance (Finance) did not accurately report the year-end balances for non-reimbursement grants to Accounts in its Attachment 27 (Non-Reimbursement Grants) submission. Accounts uses this information to adjust the federal trust fund balance in the Commonwealth's ACFR to ensure that it appropriately represents the fund's net position as of fiscal year end. While auditing Social Services' Attachment 27 submission, we identified the following errors:

- Finance used incorrect data to calculate the year-end cash balance for each federal grant program in its Federal Cash Flow Statement workbook, which resulted in a $72.6 million overstatement in its calculated year-end federal cash balance. Finance uses the amounts in this workbook to complete the Attachment 21 (Receivables) and Attachment 27 submissions to Accounts. Finance resubmitted Attachments 21 and 27 to Accounts due to this misstatement.

- Finance did not include all non-reimbursable federal grant program cash balances in its initial Attachment 27 submission to Accounts, which resulted in a $24.7 million understatement of the modified accrual ending balance.

- Finance experienced turnover in its financial reporting positions during the fiscal year and it did not identify these errors during its review of the Attachment 27 submission. Additionally, Finance does not have documented procedures outlining its process for preparing the Attachment 27 submission. Accounts' Office of the Comptroller Directive No. 1-23 states that an agency must ensure that it has internal controls in place to avoid material misstatements and/or misclassifications in the attachments and other financial information submitted to Accounts for inclusion in the Commonwealth's ACFR. Without implementing adequate internal controls over financial reporting, Social Services cannot reasonably assure itself that the financial information it submits to Accounts for inclusion in the Commonwealth's ACFR is free of material misstatements.

Finance should develop and implement procedures outlining its process for preparing the Attachment 27 submission. Additionally, Finance should perform a thorough review of its Attachment 27 submission before submitting it to Accounts. Implementing these internal controls will help Social Services reasonably assure itself that the financial information it submits to Accounts for inclusion in the Commonwealth's ACFR is free of material misstatements.

*Views of Responsible Officials:*

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**2023-009: Continue to Improve Controls over the Calculation of Contractual Commitments**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-008; 2021-010
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

The Department of Behavioral Health and Developmental Services (DBHDS) should continue to improve controls over the calculation of contractual commitments which they report to Accounts for inclusion in the Commonwealth's ACFR. DBHDS did not compile and calculate its contractual commitments accurately for fiscal year 2023. DBHDS's process for calculating the commitments disclosure incorrectly included negative amounts for completed contracts and included errors in the calculation process. These weaknesses resulted in an overall understatement of contractual commitments of approximately $2.4 million.

DBHDS experienced turnover in the positions that are responsible for contractual commitment calculations including positions within the Procurement, Architectural and Engineering, and Budget Offices which contributed to the identified weaknesses. In addition to the turnover, DBHDS does not have sufficiently detailed procedures for how DBHDS should compile and calculate the commitments disclosure. While these weaknesses did not have a material impact for fiscal year 2023, if left unaddressed, there is an increased risk that DBHDS will report inaccurate commitment amounts which could be misleading to users of the Commonwealth's ACFR. Accounts' Comptroller's Directive No. 1-23 establishes compliance guidelines and addresses financial reporting requirements for state agencies to provide information to Accounts for the preparation of the ACFR as required by the Code of Virginia. Accounts requires state agencies to submit information as prescribed in the Comptroller's Directives and individuals preparing and reviewing the submissions must certify the accuracy of the information provided.

DBHDS should continue to improve its process for calculating commitments and ensure that detailed procedures exist that outline all necessary steps required for calculating commitments. Further, DBHDS should ensure there is proper oversight of the process to ensure accurate reporting of commitments.

*Views of Responsible Officials:*

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## MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES

**2023-010: Improve Information Security Program and Controls**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2022-024; 2021-024; 2020-024
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Material Weakness
**Information System Security Control Family:** Access Control; Awareness and Training; Incident Response; Information Security Roles and Responsibilities; Planning; Risk Assessment; Security Assessment and Authorization; System and Services Acquisition
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

The Department of Medical Assistance Services (Medical Assistance Services) continues to address weaknesses in its information technology (IT) general controls originally identified in a 2020 audit and confirmed in a 2023 audit covering the same IT general controls conducted by Medical Assistance Services' Internal Audit division. The 2020 audit tested 100 controls required by the Commonwealth's Information Security Standard, SEC501 (Security Standard) and identified 71 individual control weaknesses grouped into ten findings. Internal Audit conducted an audit in 2023 of 105 controls based on the current Security Standard requirements and identified 61 individual control weaknesses, a 58 percent noncompliance rate. Medical Assistance Services addressed one finding in fiscal year 2022 and an additional two findings during fiscal year 2023, which Internal Audit's review confirmed. However, Internal Audit issued one new finding to Medical Assistance Services in addition to the seven repeat findings, covering the following control areas:

- IT Security Governance
- Access Management
- System Security Plans
- IT Security Policies and Procedures
- Incident Response
- Penetration Testing and Vulnerability Assessments
- Third Party Vendor Management

- Security Awareness and Training (new)

Noncompliance with the required security controls increases the risk for unauthorized access to mission-critical systems and data in addition to weakening the agency's ability to respond to malicious attacks to its IT environment. Medical Assistance Services has experienced delays in addressing these findings due to ongoing staffing shortages, as well as lingering effects from organizational changes that affected some of its processes. Medical Assistance Services updated its corrective action plan for the seven repeat findings in June 2023, stating corrective actions are still ongoing with an estimated completion date of September 2023.

Medical Assistance Services should prioritize and dedicate the necessary resources to ensure timely completion of its corrective action plans and to become compliant with the Security Standard. These actions will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-011: Improve Database Security**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Access Control; Configuration Management; Identification and Authentication; System and Information Integrity

Accounts does not secure the database that supports the Commonwealth's enterprise resource planning system in accordance with its internal policies, the Commonwealth's Hosted Environment Information Security Standard, SEC525 (Hosted Environment Security Standard), and the Center for Internet Security Benchmarks industry best practices (CIS Benchmarks). We communicated two weaknesses to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Hosted Environment Security Standard requires Accounts to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Hosted Environment Security Standard, Accounts cannot ensure the confidentiality, integrity, and availability within its system.

Accounts did not ensure the database's configuration and internal policies aligned with the Hosted Environment Security Standard and CIS Benchmarks due to dedicating its resources

to perform a technical upgrade. Additionally, Accounts delayed revising its policies, procedures, and baseline configurations to align with the new Commonwealth security standard that will take effect in March 2024 and replace the Hosted Environment Security Standard.

Accounts should establish a process to file exceptions and obtain approval from the Commonwealth's Chief Information Security Officer when necessary. Accounts should also review and update its internal policies and database configuration to ensure it aligns with the requirements of the Hosted Environment Security Standard and recommended settings in the CIS Benchmarks or document the approved business justification for any deviations. This will protect the confidentiality, integrity, and availability of Accounts' sensitive and mission critical data.

*Views of Responsible Officials:*

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**2023-012: Improve Database Security**

**Applicable to:** Virginia Retirement System

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Access Control; Audit and Accountability; Configuration Management

The Virginia Retirement System (System) does not secure a database that supports a sensitive and critical system in accordance with the Security Standard and CIS Benchmarks. We identified six control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires the System to implement certain security controls to safeguard systems that contain or process sensitive data. Without enforcing the minimum requirements in the Security Standard for the database, the System increases the data security risk associated with the sensitive information processed by the system. These findings increase the risk of a data breach or system unavailability, which could lead to financial, legal, regulatory, and reputational damages.

The System's lack of a complete baseline configuration based on CIS Benchmarks and Security Standard requirements contributed to the identified weaknesses. The System should regularly update its baseline to accurately reflect the database configuration and ensure it regularly applies policy requirements. The System should dedicate the necessary resources to

configure appropriate security controls for the database in accordance with the Security Standard and CIS Benchmarks. The System should also identify its processes for assessing database activity. Implementing these controls will help maintain the confidentiality, availability, and integrity of the sensitive and mission critical data stored or processed in the database.

*Views of Responsible Officials:*

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**2023-013: Improve IT Risk Management and Contingency Planning Documentation**

**Applicable to:** Department of Planning and Budget

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Contingency Planning; Risk Assessment

The Department of Planning and Budget (Planning and Budget) developed a Continuity of Operations Plan (COOP) and Business Impact Analysis (BIA) that document recovery time objectives (RTO) and recovery point objectives (RPO) for its mission essential and primary business functions. However, Planning and Budget has established RTOs and RPOs that its contractual agreements with VITA do not support. VITA offers four separate tiers of disaster recovery services for executive branch agencies:

- Tier 1 – RTO less than or equal to four hours
- Tier 2 – RTO of five to 24 hours
- Tier 3 – RTO of 25 to 48 hours
- Tier 4 – RTO of 49 to 72 hours

If an agency does not subscribe to VITA's disaster recovery services, it is reliant on VITA's "best effort" to recover its servers, which occurs after VITA recovers the subscription tiers and is based on available daily backup data. The Security Standard requires Planning and Budget to provide the capability to restore information system components within the organization-defined restoration time-periods (Security Standard, Section CP-10 Information System Recovery and Reconstitution CE (4)).

Planning and Budget does not believe that VITA offered disaster recovery services meet their current needs, and as a result, has not contracted with VITA for any disaster recovery services. Without procuring the necessary services to meet the expected RTOs and RPOs for

mission essential and primary business functions, Planning and Budget cannot guarantee the timely availability of its sensitive systems, potentially impacting critical services to citizens of the Commonwealth.

Planning and Budget should ensure its contractual agreements support the organization's RTO and RPO needs. If these contractual agreements cannot, it should revise its BIA and COOP to reflect the RTOs and RPOs that it can achieve and document its acceptance of risks for not meeting its original RTOs and RPOs.

*Views of Responsible Officials:*

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**2023-014: Continue Improving IT Risk Management Program**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-030; 2021-026; 2020-027; 2019-063; 2018-025
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Planning; Risk Assessment
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services continues to not have a formal and effective IT risk management program that aligns with the requirements in the Security Standard. As a result, Social Services does not complete various IT risk management documentation nor maintain an accurate list of sensitive systems. IT risk management documentation identifies the types of data stored and processed within its environment, the sensitivity classification of that data, potential risks and threats to the systems, and risk mitigating controls that Social Services should implement.

Since we first issued this finding in 2018, Social Services has made progress to remediate the issues identified. However, Social Services continues to not comply with the following Security Standard requirements:

- Social Services does not verify and validate the data and system sensitivity ratings of its systems to ensure proper IT system sensitivity ratings. Social Services' systems list includes 89 systems. Social Services classifies 77 of the 89 systems (87%) as sensitive systems based on the sensitive data handled by each system. Social Services classifies four of the 89 systems (4%) as nonsensitive systems. Social Services does not rate

eight of the 89 systems (9%). However, five of the eight unrated systems transmit, process, or store sensitive data sets or support critical business processes and therefore, Social Services should consider these to be sensitive systems. The remaining three of the eight unrated systems do not transmit, process, or store sensitive data sets or support critical business processes and therefore, Social Services should consider these nonsensitive systems. The Security Standard defines sensitive systems as systems that transmit, process, or store sensitive data sets or support sensitive business processes. Without a process to maintain an updated sensitive systems list and verify and validate IT system and data sensitivity, Social Services increases the risk of not properly defining all sensitive systems within its IT environment. Failure to identify sensitive systems increases the likelihood of Social Services inadequately addressing risks, vulnerabilities, and remediation techniques necessary to protect sensitive IT systems and data (Security Standard, Section 4.2.6 IT System and Data Sensitivity Classification).

- Social Services does not create or annually review risk assessments and system security plans (SSP) for every sensitive system. Social Services' systems list indicates 77 systems classified as sensitive systems, and the systems list includes five additional systems without a sensitivity classification that process and store sensitive data and therefore should be classified as sensitive systems. Several of these systems have no or only partial risk assessment and SSP documentation. Specifically:

    - Risk assessment documentation does not exist for 64 (78%) systems.

    - Annual review documentation does not exist for 82 (100%) of the existing risk assessments.

    - SSP documentation does not exist for 45 (55%) systems.

    - Annual review documentation does not exist for 82 (100%) of the existing SSPs.

- The Security Standard requires the agency to conduct and document a risk assessment for each IT system classified as a sensitive system at least once every three years. The Security Standard also requires the agency to develop and distribute to appropriate organization-defined personnel a security plan for the information system. Without completing risk assessments and SSPs for all sensitive systems, Social Services may not appropriately secure its systems against known vulnerabilities that can affect the confidentiality, integrity, and availability of sensitive and mission-critical data (Security Standard, Sections 6.2 Risk Assessment Requirements, RA-3 Risk Assessment and PL-2 System Security Plan).

- The Security Standard requires Social Services to review and update completed risk assessments annually or when changes occur that may impact the security state of the system, and to review and update each SSP on an annual basis or more frequently

to address environmental changes. Without conducting an annual review and update of the risk assessment and SSP for each IT system classified as sensitive, Social Services may not adequately secure its sensitive systems against new vulnerabilities that can affect data confidentiality, integrity, and availability (Security Standard, Sections RA-3 Risk Assessment and PL-2 System Security Plan).

- Social Services does not implement corrective actions to mitigate risks in its sensitive systems' risk assessments. The Security Standard requires Social Services to prepare a report of each risk assessment that includes major findings and risk mitigation efforts (Security Standard, Section 6.2.3 Risk Assessment). While Social Services documents a list of risk remediation plans and a schedule within its risk assessments, Social Services does not have a process to establish effective corrective action plans to mitigate findings identified during the risk assessments. Without properly establishing and implementing corrective actions, Social Services opens its systems to possible risks and vulnerabilities that could compromise the agency's sensitive information.

Without documenting risk management information for all its sensitive systems and reviewing the documentation at least annually, Social Services may not consistently and effectively manage its IT risk management program. An effective IT risk management program is essential to help protect IT systems and data from potential risks. Specifically, Social Services cannot prioritize information security controls to implement or determine if proper information security controls are in place. Ineffective security controls could lead to a breach of data or unauthorized access to sensitive and confidential data.

Social Services' Information Security Risk Management (ISRM) oversees the risk management program on behalf of business owners and hired an IT Risk Manager in 2020. ISRM has prioritized completing risk assessments and SSPs for new systems; however, due to the magnitude of the project, ISRM has not yet completed the project. Additionally, the risk assessment requirements documented in the risk assessment policy and the risk assessment process documented in the risk assessment procedure do not align, which contributed to Social Services not consistently completing risk management documentation due to conflicting roles and responsibilities.

Social Services should develop a plan and prioritize resources to complete risk management documentation for its sensitive systems and review those documents annually to validate that the information reflects the current environment. Additionally, Social Services should implement security controls to mitigate the risks and vulnerabilities identified in its risk assessments. Improving the IT risk management program will help to ensure the confidentiality, integrity, and availability of the agency's sensitive systems and mission essential functions.

*Views of Responsible Officials:*

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**2023-015: Improve Web Application Security**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-029; 2021-025; 2020-026; 2019-037
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Audit and Accountability; Configuration Management; Risk Assessment; System and Information Integrity
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services continues to not configure a sensitive web application in accordance with the Security Standard. Since the prior audit, Social Services has not remediated any of the previously identified weaknesses. We communicated the weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Lacking and insufficient procedures and processes to manage the web application contributed to the five weaknesses outlined in the separate FOIAE document. Additionally, Social Services prioritizing other projects also contributed to the weaknesses persisting. Not configuring web applications in accordance with the Security Standard increases the risk of successful cyberattack, exploit, and data breach by malicious parties.

Social Services should dedicate the necessary resources to remediate the weaknesses discussed in the communication marked FOIAE in accordance with the requirements in the Security Standard. Proper configuration of the web application will help Social Services to protect its sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-016: Continue to Improve Database Security**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-037; 2021-030
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Access Control; Configuration Management

DBHDS has made progress to secure the database server that supports its financial system in accordance with its internal policies, the Security Standard, and CIS Benchmarks.

Since the prior year audit, DBHDS has remediated three out of four identified weaknesses and while it has made progress to address the fourth weakness, DBHDS did not verify the database's configuration aligns with its baseline configuration or document justifications for deviating from the baseline. Additionally, DBHDS has not obtained an approved exception request from the Commonwealth's Chief Information Security Officer (CISO) for continuing to deviate from controls required by the Security Standard and as a result, it has not configured three settings in accordance with the Security Standard and CIS Benchmarks. We communicated the remaining weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires DBHDS to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, DBHDS cannot ensure the confidentiality, integrity, and availability of data within its system.

DBHDS works with an external vendor to manage the financial system. While the external vendor has provided verbal justifications in prior years for needing to deviate from certain controls required by the Security Standard or recommended by industry best practices, DBHDS did not verify, approve, and document the deviations and justifications in its baseline configuration, nor did DBHDS enforce the baseline's expected configuration.

DBHDS should work with its external vendor to review the deviations between the baseline configuration document and the database's configuration. For deviations that DBHDS verifies and approves, DBHDS should update its baseline configuration to reflect the deviation and business justification. For those it does not approve, DBHDS should enforce its baseline configuration and Security Standard requirements to ensure the database aligns with the agency's expected configuration settings. Additionally, if DBHDS must deviate from security controls required by the Security Standard, DBHDS should file for and receive an approved exception that includes a description of compensating controls that will reduce the risks to its environment.

*Views of Responsible Officials:*

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**2023-017: Conduct Information Technology Security Audits**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Audit and Accountability; Information Security Roles and Responsibilities

Health does not conduct a comprehensive IT security audit on each sensitive system at least once every three years that assesses whether IT security controls are adequate and effective. Specifically, Health developed an audit plan indicating 18 audits planned for fiscal year 2023. However, Health did not conduct nine of the 18 planned audits. Additionally, Health has not conducted an IT security audit over 16 other sensitive systems in the last three years.

The Security Standard, Section 7, requires that each IT system classified as sensitive undergo an IT security audit as required by and in accordance with the current version of the IT Audit Standard. The IT Audit Standard, Section 1.4, requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Additionally, the IT Audit Standard, Section 2.2, requires that the IT Security Auditor use criteria that, at a minimum, assess the effectiveness of the system controls and measure compliance with the applicable requirements of the Security Standard.

Without conducting full IT security audits that cover all applicable Security Standard requirements for each sensitive system every three years, Health increases the risk that IT staff will not detect and mitigate existing weaknesses. Malicious parties taking advantage of continued weaknesses could compromise sensitive and confidential data. Further, such security incidents could lead to mission- critical systems being unavailable. The Office of Internal Audit (OIA) Administrative Procedures – Subject 6: IT Security Audits (OIA Procedures) tasks OIA with performing IT security audits. However, the OIA's Senior IT Auditor position has remained vacant since 2019, which contributed to Health being unable to complete the required audits. Budgetary constraints contributed to OIA's delay in recruiting a Senior IT Auditor qualified to perform technical audits of sensitive systems or procuring an external auditor to complete the required audits.

Management should evaluate potential options and develop a formal process for conducting IT audits over each sensitive system at least once every three years that tests the

effectiveness of the IT security controls and compliance with Security Standard requirements. Health should then complete the planned IT security audits, either through its internal audit function or through the acquisition of external third-party services. Compliance with the IT Audit Standard will help to ensure the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

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**2023-018: Improve Database Security**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** 2022-035
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Contingency Planning; System and Information Integrity

The Department of Motor Vehicles (Motor Vehicles) does not meet some minimum-security controls and configurations to protect a database that supports sensitive and mission-critical web applications in accordance with Motor Vehicles' Security and Risk Management Standard and the Security Standard. We communicated the weaknesses and recommendations to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires organizations to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Motor Vehicles' information systems and data.

Motor Vehicles did not prioritize implementing certain security mechanisms. By not meeting the requirements of the Motor Vehicles' Security and Risk Management Standard and the Security Standard, Motor Vehicles increases risk related to data confidentiality, integrity, and availability. Motor Vehicles should continue its efforts to remediate the identified weaknesses to help maintain the confidentiality, integrity, and availability of Motor Vehicles' sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-019: Improve Database Security**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Access Control; Audit and Accountability; Configuration Management; System and Information Integrity; System and Services Acquisition

The Department of Transportation (Transportation) does not secure one of its databases in accordance with its internal policies, the Commonwealth's Security Standard, and CIS Benchmarks. We communicated three control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard requires Transportation to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, Transportation cannot ensure the confidentiality, integrity, and availability of data within its system.

Transportation did not secure one of its databases in accordance with the Security Standard and best practices because it did not follow its internal policies and procedures. Additionally, Transportation's internal policies did not clarify certain requirements for separation of duties and audit logging and monitoring, which led to the control weaknesses identified in the communication marked FOIAE. Transportation should take the actions recommended in the communication marked FOIAE to increase Transportation's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-020: <u>Conduct IT Risk Assessments and Develop System Security Plans</u>**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Planning; Risk Assessment

Transportation does not conduct some aspects of its IT risk management documentation in accordance with the IT Risk Management Standard. IT risk management documentation includes identification of Transportation's data, analysis of the sensitivity of and risks to its data, as well as plans to protect IT systems. Specifically:

- Transportation has not conducted a risk assessment in the last three years for 21 of its 24 (88%) sensitive systems as required; however, Transportation was able to provide evidence that it completed risk assessments in the past four to six years for 17 of its 24 (71%) sensitive systems. The Security Standard and IT Risk Management Standard require Transportation to conduct and document a risk assessment for each sensitive system no less than once every three years and conduct an annual self-assessment to determine the continued validity of the risk assessment (Security Standard, Section 6.2 Risk Assessment; IT Risk Management Standard, Section 4.5.3 Performance of Risk Assessments). By not conducting risk assessments for sensitive systems in a timely manner, Transportation may not adequately identify risks for its sensitive systems or identify and implement appropriate security controls for its IT systems and environment to address those risks. Unaddressed system security risks can lead to a potential compromise of Transportation's sensitive information.

- Transportation does not consistently develop and review SSPs. Specifically, Transportation has not developed an SSP for four of its 24 (17%) sensitive systems as required and has not reviewed and updated the SSPs annually for 17 of its 24 (71%) sensitive systems. Transportation did develop an SSP for three of its 24 sensitive systems in 2023; however, the SSP template Transportation used to develop these SSPs did not include certain elements of information, such as backup schedules and the system's security requirements. The Security Standard and IT Risk Management Standard require that Transportation develop an SSP for each information system based on the results of the risk assessment, including all existing and planned IT security controls for the system (Security Standard, Section PL-2 System Security Plan; IT Risk Management Standard, Section 4.6 System Security Plan). Without developing and documenting SSPs for each sensitive system, Transportation cannot demonstrate if proper information security controls are in place. Additionally, developing SSPs without the required elements increases Transportation's risk that it will not effectively identify a potential risk and implement the security controls needed to

protect its sensitive system environment (Security Standard, Section PL-2 System Security Plan).

Transportation prioritized developing and implementing the new risk management documentation process, which contributed to Transportation not completing all risk assessments and SSPs timely. With the implementation of the new process, Transportation plans to combine the risk assessments with the SSPs for each of the 24 sensitive systems to create a single risk management document to maintain.

Transportation should conduct and document a risk assessment for each of its sensitive systems to identify risks and vulnerabilities and develop and document SSPs with the security controls needed to address the identified risks. Additionally, Transportation should maintain updated risk assessments and SSPs by conducting annual reviews and self-assessments as required by the Security Standard and IT Risk Management Standard. Implementing corrective action will help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-021: Improve IT Risk Management and Contingency Planning Program**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Contingency Planning; Planning

Human Resource Management does not perform some aspects of its IT Risk Management and Contingency Planning documentation in accordance with the Security Standard. IT Risk Management and Contingency Planning documentation analyzes Human Resource Management's data to identify the sensitivity and risks of the data, as well as plans to support its business functions and recover IT systems should they become unavailable. Specifically, Human Resource Management does not perform the following:

- Human Resource Management does not have a disaster recovery plan or perform an annual test of disaster recovery and restoration processes detailing how the agency will manage a disruptive event to restore mission critical systems within recovery point and recovery time objectives. The Security Standard requires the development and testing of a disaster recovery plan that supports the restoration of mission essential functions and dependent business functions (Security Standard, CP-1-COV-2

Contingency Planning Policies and Procedures). Without a completed and approved disaster recovery plan that receives annual tests, the agency may not be able to restore mission essential business functions in a timely manner, leading to a disruption of services due to mission critical and sensitive systems being unavailable. VITA provides disaster recovery services to the Commonwealth via a tiered subscription service. However, VITA covers agency servers not subscribed to a tier under the "best effort" effort condition, which restores daily backup data from the server only after VITA fully recovers subscribers' servers. Human Resource Management relies on VITA's daily backup services in lieu of documenting and approving a Disaster Recovery Plan.

- Human Resource Management does not have a documented system security plan for two of its four sensitive systems, nor does the agency have a finalized and approved system security plan for the other two sensitive systems. The Security Standard requires the agency to develop a system security plan for each sensitive system, and to review the system security plans on an annual basis (Security Standard, PL-2 System Security Plan). Without having a system security plan for each sensitive system, Human Resource Management increases the risk of not identifying and implementing proper security controls to secure the system. Additionally, without reviewing system security plans annually, Human Resource Management increases the risk they will not detect changes to key security controls and not have proper security mechanisms to adequately protect its sensitive systems. Due to their re-structuring of the IT environment following the October 2022 migration to the Commonwealth's enterprise resource planning system, Human Resource Management has not yet completed and approved the system security plans for their newly classified systems.

Human Resource Management should create and implement a disaster recovery plan that defines the recovery process and specific restoration requirements. Once Human Resource Management develops the disaster recovery plan, they should conduct annual tests to confirm the effectiveness and validity of the plan to help ensure the availability of mission critical and sensitive systems in the event of a disaster. Human Resource Management should also consider subscribing to a disaster recovery service, such as the services provided by VITA, to ensure protection of the agency's mission essential data in the event of a disaster. Human Resource Management should also develop and approve a system security plan for each sensitive system in accordance with the Security Standard and perform annual reviews of its system security plans to ensure they can identify and mitigate potential security control risks timely. Doing this will help to ensure the confidentiality, integrity, and availability of sensitive and mission essential systems.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-022: Improve IT Risk Management Program**

**Applicable to:** Department of Education - Direct Aid to Public Education

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Planning; Risk Assessment; System and Services Acquisition
**ALPT or Cluster Name and ALN:** Child and Adult Care Food Program (CACFP) - 10.558; Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - 21.027 (COVID-19); Educational Stabilization Fund (ESF) - 84.425 (COVID-19)
**Federal Award Number and Year:** Various - 2023
**Name of Federal Agency:** U.S. Department of Agriculture; U.S. Department of Education; U.S. Department of the Treasury
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Education is missing certain elements within its IT risk management program to meet the requirements in the Commonwealth's Security Standard. We communicated the weaknesses and recommendations to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard requires that Education review and update its risk assessment at least annually or when significant changes occur to the system or IT environment (Security Standard, Section 6.2 Risk Assessment). The Security Standard also requires that Education perform an initial risk analysis at project initiation for each external information system (Security Standard, Section SA-3-COV-1). Additionally, the Security Standard requires Education to develop a system security plan for the information system and conduct an annual review of the SSP (Security Standard, Section PL-2 System Security Plan).

Without conducting and annually reviewing its risk management documentation, Education increases the risk that it may not properly secure its sensitive systems. An unexpected delay in implementing the planned risk management solution contributed to Education not consistently maintaining its risk management documentation.

Education should complete the implementation of its new risk management solution. In addition, Education should conduct and annually review each element of its risk management documentation. This will help ensure the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-023: Improve IT Risk Management Program and Contingency Planning**

**Applicable to:** Virginia College Savings Plan

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Configuration Management; Contingency Planning; Planning; Risk Assessment

The Virginia College Savings Plan (Virginia529) does not maintain consistent and complete documentation to support implementation of IT risk management and contingency planning in accordance with the Security Standard. The Security Standard requires the documentation and implementation of certain security controls to safeguard mission critical systems that contain or process sensitive data.

We identified and communicated the specific control weaknesses to management in a separate document marked FOIAE under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Virginia529 should dedicate the necessary resources to mitigate the specific risks communicated in the FOIAE document. Furthermore, Virginia529 should continue its process to update its documentation to support implementation of IT risk management and contingency planning and comply with the Security Standard. Performing these actions will help to ensure Virginia529 secures its network to protect its systems and data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-024: <u>Improve IT Risk Management and Contingency Planning</u>**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Contingency Planning; Incident Response; Planning; Risk Assessment

The Alcoholic Beverage Control Authority (Authority) does not manage its IT risk management and contingency planning program in accordance with its Information Security Risk Management Policy (Risk Management Policy), its Information Security Policy (Security Policy), and its adopted information security standard, the National Institute of Standards and Technology Standard, 800-53 (NIST Standard). Specifically, the following weaknesses exist:

- The Authority does not annually update its IT Systems and Data Sensitivity Classification as part of its business impact analysis process. By not having an updated Data Sensitivity Classification to classify current systems based on sensitivity according to an analysis based on the confidentiality, integrity, and availability of the data, the Authority increases the risk for an inaccurate classification of systems. This may lead to the Authority not implementing the necessary security controls for its systems and IT environment (Security Policy, Section 3.3.5.3.1.a IT Contingency Planning; NIST Standard, Section: RA-2 Security Categorization).

- The Authority does not have a completed risk assessment on record for six of its 16 (38%) sensitive systems. The Risk Management Policy requires the Authority to conduct a risk assessment for critical information systems and critical production applications at least once every three years. Without completing risk assessments for each sensitive system, the Authority may not identify potential risks in their sensitive systems, which increases the risk of not having mitigating controls in place to prevent a compromise of its sensitive data (Risk Management Policy, Section: 2.c Information System Security Risk Assessment; Security Policy, Section 2.2.3 Infosec Program Activities Inputs and Outputs; NIST Standard, Section RA-3 Risk Assessment).

- The Authority does not have a SSP for any of its 16 sensitive systems. The Security Policy requires the Authority to complete an SSP for all sensitive IT systems and perform an annual review for updates. Not having an SSP for each sensitive system could result in the Authority not properly identifying risks and mitigating controls for each sensitive system (Security Policy, Section 3.3.10.3.2.a Application/System Development Life Cycle Security; NIST Standard, Section PL-2 System Security and Privacy Plans).

- The Authority does not test its COOP annually in accordance with its testing strategy. The Authority last performed a test of its COOP in the calendar year 2020. The NIST Standard requires the Authority to test the contingency plan to determine the effectiveness of the plan and readiness to execute the plan. Not regularly testing the COOP could result in the Authority's inability to execute the COOP successfully when needed to support the contingency procedures and ensure IT resources are operational (NIST Standard, Section CP-4 Contingency Plan Testing; COOP, Section Training and Exercises).

- The Authority does not document and execute a strategy for disaster recovery testing that includes testing IT components of the Authority's Disaster Recovery Plan (DRP). The NIST Standard requires the Authority to test the effectiveness of incident response capabilities for systems and coordinating incident response testing with elements responsible for related plans, such as the COOP and DRP (NIST Standard, Sections IR-3 Incident Response Testing, CP-4 Contingency Plan Testing, CP-9 CE2 System Backup: Test Restoration Using Sampling).

Limited resources and staffing turnover in the IT department resulted in the weaknesses identified above. The Authority hired a new Information Security Officer (ISO) in June 2022. In fiscal year 2023 the ISO began reviewing and updating the Authority's policies and procedures, as well as updating and completing the IT risk management artifacts, including risk assessments, SSPs, and the data sensitivity classifications.

The Authority should dedicate the necessary resources to review and revise its Data Sensitivity Classification to ensure its systems' sensitivity classification is accurate. The Authority should also conduct or update its risk assessments and SSPs for all sensitive systems. Additionally, the Authority should perform annual reviews of the Data Sensitivity Classification, risk assessments, and SSPs to ensure all documents remain current. The Authority should document a formal strategy for disaster recovery testing and execute its COOP and DRP testing strategies on an annual basis to ensure it can perform manual processes and restore essential functions within the defined recovery timeframes. This will help ensure the Authority protects the confidentiality, integrity, and availability of its sensitive and mission critical systems and data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-025: Improve Database Security**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Audit and Accountability; Configuration Management

Virginia Lottery (Lottery) does not implement certain security controls for the database that supports its public website as required by its policies and the Security Standard, or recommended by CIS Benchmarks. We communicated two control weaknesses to Lottery's management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Lottery's policy, which aligns with the Security Standard, requires Lottery to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, Lottery cannot ensure the confidentiality, integrity, and availability of data within its system. Delays in implementing a new solution and lack of documentation caused the two weaknesses to exist.

Lottery should dedicate the necessary resources to implement the controls discussed in the communication marked FOIAE in accordance with its policy, the Security Standard, and industry best practices. Implementing these controls will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-026: Improve Database Security**

**Applicable to:** University of Virginia-Academic Division

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**Information System Security Control Family:** Access Control; Configuration Management

The Academic Division does not secure a database that supports a sensitive and critical system in accordance with the Academic Division's policies and procedures and CIS Benchmarks, as well as its adopted security standard, the International Organization for Standardization and International Electrotechnical Commission Standard, ISO/IEC 27002 (ISO Standard). We

identified four control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2 - 3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The ISO Standard requires the Academic Division to implement certain security controls to safeguard systems that contain or process sensitive data. Without enforcing the minimum requirements in the ISO Standard for the database, the University increases the data security risk associated with the sensitive information processed by the system. These findings increase the risk of a data breach or system unavailability, which could lead to financial, legal, regulatory, and reputational damages.

The lack of a process that assigns responsibility for database management to an individual or group of individuals and that details the required steps to facilitate the implementation of the Academic Division's policy and standard contributed to the identified weaknesses. The Academic Division should implement a process to ensure it regularly applies policy requirements. The Academic Division should also dedicate the necessary resources to configure appropriate security controls for the database in accordance with the ISO Standard and best practices. Implementing these controls will help maintain the confidentiality, availability, and integrity of the sensitive and mission critical data stored or processed in the database.

*Views of Responsible Officials:*

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## INFORMATION SECURITY ROLES AND RESPONSIBILITIES

**2023-027: <u>Improve Information Security Program and IT Governance</u>**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-022
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Material Weakness
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services has an insufficient governance structure to manage and maintain its information security program in accordance with the Security Standard. Specifically, Social Services does not assess information security requirements for its IT projects and prioritize information security and information technology resources to ensure its information security program effectively protects sensitive Commonwealth data in accordance with the Security Standard.

The Security Standard, Section 2.4.2, requires the agency head to maintain an information security program that is sufficient to protect the agency's IT systems and to ensure the information security program is documented and effectively communicated. We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The control weaknesses described in the communication marked FOIAE are the result of Social Services not assessing information security requirements prior to project implementation and prioritizing information security within the IT environment. Social Services has hindered its ability to consistently and timely remediate findings from management recommendations issued throughout prior year audits and bring the information security program in compliance with the Security Standard by not dedicating the necessary IT resources to information security. Not prioritizing information technology resources to properly manage its information security program can result in a data breach or unauthorized access to confidential and mission-critical data, leading to data corruption, data loss, or system disruption if accessed by a malicious attacker, either internal or external. Because of the scope of this matter and the magnitude of Social Services' information system security responsibilities, we consider these weaknesses collectively to create a material weakness in internal controls over compliance.

In July 2023, the Governor appointed a Chief Deputy Commissioner, who is responsible for overseeing Social Services' information technology and security functions. Social Services should evaluate the most efficient and effective method to bring its IT and security program into compliance with the Security Standard. Social Services should also evaluate its IT resource levels

to ensure sufficient resources are available and dedicated to prioritizing and implementing IT governance changes and address the control deficiencies discussed in the communication marked FOIAE. Implementing these recommendations will help to ensure Social Services protects the confidentiality, integrity, and availability of its sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-028: Continue Dedicating Resources to Support Information Security Program**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-023; 2021-053; 2020-057; 2019-061
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS is making progress to allocate the necessary resources to manage its information security program and IT projects. As of September 2023, DBHDS has reduced its number of sensitive systems and applications from 140 in the prior year to 90 between the DBHDS Central Office and its facilities. While DBHDS continues efforts to further reduce its sensitive system inventory, this number of sensitive systems requires extensive IT resources to ensure compliance with the agency's enterprise security program and the Security Standard.

Since the prior year audit, DBHDS's Information Security Department obtained one additional ISO position, totaling six ISO positions that report to the agency's CISO. Additionally, the Information Security Department hired two contractors to assist its staff with corrective actions for several ongoing recommendations. However, vacancies for two ISO positions during fiscal year 2023 and the extensive number of corrective actions DBHDS must complete has ultimately caused DBHDS to repeat some audit findings for the eighth year, specifically the absence of baseline configurations.

Agency heads are responsible for ensuring that the agency maintains, documents, and effectively communicates a sufficient information security program to protect the agency's IT systems (Security Standard, Section 2.4.2 Agency Head). Not having sufficient IT resources to manage the sensitive systems for the DBHDS Central Office and facilities increases the risk that certain controls may not exist, resulting in a data breach or unauthorized access to confidential and mission-critical data. If a breach occurs and involves Health Insurance Portability and Accountability Act (HIPAA) data, the agency can incur large penalties, as much as $1.5 million per year.

DBHDS should conduct an analysis of its current resource allocation to determine where gaps may exist to accomplish its outstanding corrective action plans. DBHDS should use the

resource analysis to obtain and dedicate additional resources, if needed, to resolve the ongoing management recommendations and maintain its information security program in accordance with the Security Standard. Additionally, DBHDS should continue its efforts to reduce its sensitive system inventory.

*Views of Responsible Officials:*

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**2023-029: Allocate Resources to Enforce Separation of Duties**

**Applicable to:** Department of Planning and Budget

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Planning and Budget does not allocate the necessary resources to ensure separation of duties for key roles within its IT environment. Specifically, Planning and Budget designates the same employee to serve as the agency's ISO, the Chief Information Officer (CIO), and a developer.

The Security Standard requires that the ISO must not simultaneously serve the function of a CIO (Security Standard, Section 2.4.1 Agency Head). Having the ISO also serve as the CIO may limit effective assessment and necessary recommendations of security controls and assignment of security control responsibilities across the IT environment due to competing priorities that sometimes face the CIO. Planning and Budget's limited staffing caused the agency to designate the same employee in multiple roles.

Planning and Budget should allocate the necessary resources to dedicate separate individuals to the ISO and CIO roles and enforce separation of duties. This will help Planning and Budget to implement and maintain its information security program and controls as required by the Security Standard.

*Views of Responsible Officials:*

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## ACCESS CONTROL

**2023-030: <u>Complete Annual Review over User Access to University Information Systems</u>**

**Applicable to:** University of Virginia-Academic Division

**Prior Year Finding Number:** 2022-040; 2021-034
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

The University's Academic Division did not perform an adequate annual review and re-verification of users with access to the student information system. During fiscal year 2023, the Academic Division implemented a compliance attestation tool to assist managers with annual review and re-verification of users with access to the student information system. In September 2022, two departments piloted the compliance attestation tool; however, a full review of student information system users through the Academic Division was not performed.

As outlined in the Academic Division's policy SEC-037: Networks, Systems, and Facilities Access & Revocation and the Issue & Return of Tangible Personal Property states the functional owner of a system of record must either 1) administer a process at least annually to review and reauthorize or revoke user privileges providing access to highly sensitive data or elevated system privileges, or 2) implement business process that immediately/automatically remove access when an individual leaves their position; assure ongoing segregation of duties; and monitor for and address potential instances of misuse. Regardless of the method used, the functional owner must maintain documentation of the process(es) followed, results, and actions taken. The lack of a sufficient annual access review process increases the risk of improper or unnecessary access to sensitive systems, which could result in a breach in data security. This finding resulted from the Academic Division not designating specific personnel and/or departments to perform the annual access reviews nor having adequate annual review procedures for the student information system.

The Academic Division should perform the student information system annual review using the compliance attestation tool to ensure user access is appropriate per policy SEC-037. In addition, the Academic Division should develop adequate procedures for the annual review process for the student information system.

*Views of Responsible Officials:*

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**2023-031: Complete Annual User Access Reviews**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** 2022-041
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

The Medical Center did not perform an adequate annual review of users with access to systems containing sensitive data. A total of 518 (13.32%) users with access to sensitive data did not have an annual review performed during the fiscal year.

The Medical Center's Use of Electronic Information and Systems (IT-002) policy states that "managers and supervisors shall use the Supervisor Review Application annually or as needed to review and verify the status of Users within their respective departments or areas to ensure that access to Institutional Systems continues to be appropriate to each User's role or function." The lack of a sufficient annual access review process increases the risk of improper or unnecessary access to sensitive systems, which could result in a breach in data security.

The Medical Center has developed a set of procedural changes in response to the management recommendation made in the prior year which includes notification of supervisors prior to the due date of an annual review expiring, internal assessment of outstanding reviews, quarterly escalations for overdue reviews, and other awareness activities. The Medical Center has not fully implemented these procedural changes as of June 2023. The Medical Center should continue corrective action to ensure compliance with management's requirements for system access reviews.

*Views of Responsible Officials:*

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**2023-032: Continue to Implement Compliant Application Access Management Procedures**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-044; 2021-036; 2020-032; 2019-014; 2018-039
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS continues to focus on implementing compliant access management procedures at the facility level that meet the baseline standard defined by the Security Standard. In fiscal year 2023, DBHDS required more applications to use its multi-factor authentication procedures and began to develop the necessary access management training. Additionally, DBHDS began removing applications that are not compliant with its new process, reducing noncompliance.

However, due to insufficient personnel and competing priorities within the Information Security Office, DBHDS has yet to confirm that all facilities have implemented compliant access management procedures.

DBHDS has been working to reduce and standardize applications across the agency to aid in the implementation of compliant access management procedures. At the end of fiscal year 2022, the Information Security Office began a two-year project working directly with facilities to provide proper training on compliant access management procedures and implement processes to ensure facilities comply with these procedures. This project is ongoing as of the end of fiscal year 2023 and DBHDS expects to continue the project through the end of fiscal year 2024. Following the conclusion of the two-year project, the Information Security Office expects that all facilities will have implemented compliant access management procedures.

The Security Standard, Section AC-1, requires an organization to develop, document, and disseminate an access control policy that addresses purpose, scope, roles, responsibilities, management commitment, and compliance. The access control policy should include procedures to facilitate the implementation of the policy and associated access controls. Security Standard, Section AC-2 addresses requirements over account management practices for requesting, granting, administering, and terminating accounts. Not having adequate access control policies and procedures increases the risk that individuals will have inappropriate access and can potentially process unauthorized transactions.

DBHDS should continue to reduce and standardize applications across the agency as necessary. Additionally, the Information Security Office should continue to work with facilities to set reasonable deadlines, provide proper training, and monitor actions to ensure that application access management procedures at the facility level align with DBHDS's baseline procedures and the Security Standard.

*Views of Responsible Officials:*

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**2023-033: Improve Documentation for Separation of Duty Conflicts**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-046
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Social Services' Finance continues to lack written documentation for users to justify and authorize conflicting access to its financial accounting and reporting system (financial system) as of the end of fiscal year 2023. Since the prior year's audit, Finance has developed additional

internal controls to document and authorize conflicting access in its financial system including creating a conflicting responsibilities report to monitor user accounts with separation of duty conflicts and updating its access request form to provide only temporary access for users with separation of duty conflicts and including a justification field in the form that requires the Chief Financial Officer's approval. However, Finance did not implement these internal controls as of the end of fiscal year 2023 because of the time needed to create and implement these additional resources.

The Security Standard, Section 8.1 AC-6, requires the agency to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks. Additionally, Section 8.1 AC-5 of the Security Standard requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorization to support the separation of duties. When improper separation of duties exists, there is an increased risk that users can perform unauthorized transactions in the financial system. Approval of the separation of duty concerns and adequate compensating controls provides accountability and assurance that Finance is properly considering the risks of granting such access to the financial system.

Finance should continue to develop and implement its corrective actions and monitor them to ensure that they are operationally effective. By implementing these corrective actions and monitoring them, Social Services will be able to provide reasonable assurance that it adequately safeguards its financial system in accordance with the Security Standard.

*Views of Responsible Officials:*

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**2023-034: Evaluate Separation of Duty Conflicts within the Case Management System**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services has not performed nor documented a conflicting access review for its case management system to identify the combination of roles that could pose a separation of duties conflict and ensure compensating controls are in place to mitigate risks arising from those

conflicts. Social Services uses the case management system to determine applicant eligibility and authorize benefit payments for the Medicaid Cluster, Child Care and Development Fund Cluster, Supplemental Nutrition Assistance Program (SNAP) Cluster, Temporary Assistance for Needy Families (TANF), and Low-Income Household Energy Assistance (LIHEA) federal grant programs. Social Services' case management system authorized over $17 billion in public assistance payments to beneficiaries from these federal programs during fiscal year 2023.

The Security Standard, Section 8.1 AC-5, requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorization to support the separation of duties. Social Services, in collaboration with its service provider, has documented role-based security access. However, due to lack of management oversight, the documentation did not include a review of conflicting role access and Social Services has not properly updated the documentation even though the case management system has undergone multiple changes and upgrades since its initial release over ten years ago. By not performing and documenting a conflicting access review, Social Services does not know which combinations of roles pose a separation of duties conflict and could potentially create opportunities for users to exploit vulnerabilities in the case management system.

Social Services should perform and document a conflicting access review for the case management system to identify the combinations of roles that could pose separation of duties conflicts and ensure compensating controls are in place to mitigate risks arising from those conflicts. Additionally, Social Services should update the role-based security access documentation to reflect all system changes from prior case management system related releases.

*Views of Responsible Officials:*

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**2023-035: Perform Annual Review of Case Management System Access**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services did not perform the required annual access review for its case management system during fiscal year 2023. Social Services uses the case management system to determine applicant eligibility and authorize benefit payments for the Medicaid Cluster, Child Care and Development Fund Cluster, SNAP Cluster, TANF, and LIHEA federal grant programs. Social Services' case management system authorized over $17 billion in public assistance payments to beneficiaries from these federal programs during fiscal year 2023.

The Security Standard, Section 8.1 AC-2(j), requires the agency to review accounts for compliance with account management on an annual basis. Additionally, Social Services' policies and procedures require an annual review of user accounts to verify access privileges of active employees for every role-based access system and this review must be completed within 364 days of the last completion of access review. The annual access review for the case management system was not performed during fiscal year 2023 due to staff turnover. By not performing this annual access review, Social Services increases the risk of improper or unnecessary access to sensitive systems, which could result in a breach in data security. Social Services should perform an annual access review of user accounts for the case management system as required by the Security Standard and the agency's policies and procedures.

*Views of Responsible Officials:*

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**2023-036: Perform Annual System Access Reviews**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Medical Assistance Services has not performed an annual access review for two of three user groups of the claims processing module of the Medicaid management system since June 2022. Medical Assistance Services completed an annual access review of Medical Assistance Services' employees but did not perform an annual review of the Social Services' and contractors' user groups. The Social Services and contractor user groups represent almost ninety percent of the total users of the system.

The Security Standard, Section 8.1 AC-2, requires the agency to review accounts for compliance with account management requirements on an annual basis. Medical Assistance Services encountered issues after the implementation of the Medicaid management system including lack of staff and budgetary constraints, causing management to defer the review process.

By not reviewing access on an annual basis, Medical Assistance Services cannot verify that each user's access is appropriate based on job functions; does not violate the principles of least privilege or separation of duties; and is configured appropriately. Lack of an annual access review increases the risk that a user retains inappropriate access, which could lead to unauthorized access to sensitive information. Medical Assistance Services should perform an annual review of Social Services' and contractors' access to identify unnecessary access due to terminations or changes in responsibilities.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-037: Improve System Access Procedures**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Health lacks written documentation specifying the business need for access roles to its financial management system and patient management system, as well as the approval of those roles. As a result, we identified the following deficiencies:

- For six of 14 (43%) sampled financial management system users and nine of 25 (36%) patient management system users granted access during the current fiscal year, Office of Information Management (OIM) was unable to provide supporting documentation that supervisors properly approved assigned roles and the assigned roles agree to the access request.

- For seven of 14 (50%) sampled financial management system users and five of 25 (20%) patient management system users granted access during the current fiscal year, we identified access roles that we consider to be separation of duties conflicts. These roles violate the principle of least privilege and OIM was unable to provide compensating control documentation to ensure system access is appropriate.

Section 8.1 AC-6 of the Security Standard requires the agency to employ the principle of least privilege, only allowing authorized access for users that is necessary to accomplish assigned tasks. Additionally, Section 8.1 AC-5 of the Security Standard requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorization to support the separation of duties. When improper separation of duties exists, there is an increased risk that users can perform unauthorized transactions in the financial management system and patient management system. Approved documentation of the separation of duties concerns and compensating controls to mitigate risk provides accountability and assurance that Health is properly considering the risks of granting such access to its critical information systems. Lastly, not ensuring that system users have and retain appropriate access to Health's critical information systems increases the risk of unauthorized individuals inappropriately entering or approving transactions and could affect the integrity of Health's transactions within its systems.

While Health has documented system access procedures, Health has not identified conflicting roles and does not have written documentation to justify and authorize access to the conflicting roles within its critical information systems when separation of duties concerns exist. Health should update its system access policies to require written documentation for users to justify and authorize conflicting access to its critical information systems. If violating the principle of least privilege and causing separation of duties issues is unavoidable, then Health should document the users with roles that cause separation of duties issues, document the compensating controls in place to mitigate risk, and obtain management approval to achieve compliance with the Security Standard. Lastly, Health should ensure supervisors properly authorize all access roles.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-038: Implement a Process to Annually Review User Access**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

While Motor Vehicles has documented a process for annually reviewing user access to one of its sensitive information systems, it has not implemented that process nor provided data owners with access listings to evaluate and certify that users still require access to the system. The Security Standard, Section 8.1. AC2 Account Management, requires that organizations review access for compliance with account management requirements on an annual basis. Not performing annual reviews of access accounts for Motor Vehicles' sensitive information system

in compliance with the Security Standard creates an elevated risk of individuals retaining unreasonable access to sensitive information that they can use for unofficial activity.

Motor Vehicles has not completed implementing the process of performing access reviews in accordance with the documented procedures due to challenges caused by other information systems that interface with the sensitive information system. These interfacing systems make it difficult for Motor Vehicles to develop reports with the information that data owners will need to ensure compliance with the principle of least privilege. Motor Vehicles should implement its process for annually reviewing user access to its sensitive information system in accordance with the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-039: Improve System Access Policies and Procedures for Critical Systems**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Lottery does not have properly documented policies and procedures reflective of the agency's controls for granting and monitoring access for all critical systems. Lottery incorporates the use of multiple information systems that support its traditional and online gaming operations, casino operations, and accounting and financial reporting functions. During our review of five critical information systems, we noted that Lottery did not have documented policies and procedures detailing the functionality of system user roles, including role combinations that violate segregation of duties principles for three of the five (60%) systems reviewed.

The Security Standard requires an agency to develop, document, and disseminate to all organization personnel, contractors, and service providers an access control policy that addresses purpose, scope, roles, responsibilities, management commitment, coordination among organizational entities, and compliance (Security Standard, Section AC-1 Access Control Policy and Procedures). The Security Standard further requires the agency to review the access control policy and procedures on an annual basis or more frequently to address environmental changes as needed. Further, agencies should structure policies to ensure system owners only grant access to users with documented job responsibilities that require those rights (Security Standard, Section AC-6 Least Privilege). Lottery's current system access control framework centers around system workflows and vendor-provided support. While Lottery does have some procedures outlined, they do not individually address each unique system's permissions, and instead reference system access from a general perspective. Without system specific, detailed

policies and procedures that depict all applicable user roles, the related capabilities of those roles, and annual monitoring processes, it is difficult for Lottery to ensure that it is appropriately applying segregation of duties and the principle of least privilege in each system.

Lottery should ensure that all critical systems have detailed policies and procedures for system access that, at a minimum, include defined user roles; defined authorizations to support segregation of duties and principles of least privilege; and defined monitoring processes including annual access reviews in accordance with the Security Standard to minimize the risk of inappropriate access for system users.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-040: Improve Management of Access to the Retirement Benefits System**

**Applicable to:** Department of Corrections-Central Administration

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

The Department of Corrections (Corrections) does not have adequate controls in place to ensure that system access to the Commonwealth's retirement benefits system (retirement system) is appropriate. We tested a sample of eight employees and all system administrators and found Human Resources did not remove access timely for one (13%) employee nor for one out of four (25%) administrative users who separated from the agency or transferred internally that no longer require access to the retirement system.

The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Additionally, the Security Standard, Section AC-6 Least Privilege, requires organizations to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks in accordance with organizational missions and business functions. Untimely termination of access and improper access increases the risk of unauthorized use of the retirement system which could result in inappropriate changes that could impair data integrity.

Corrections lacks detailed policies and procedures over removal of access to the retirement system. Human Resources should ensure that access to the retirement system is appropriate. Additionally, Human Resources should develop detailed procedures for managing access to ensure proper removal of access to the Retirement System when employees no longer require access.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## PERSONNEL SECURITY

**2023-041: <u>Improve Offboarding Process</u>**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** 2022-056; 2022-085; 2021-017; 2020-020
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Transportation's current offboarding process is not an effective control for meeting its operational and compliance objectives. As currently designed, supervisors initiate the offboarding process, but then several divisions throughout the department are responsible for successfully executing offboarding tasks. Supervisors at Transportation are to confirm they have initiated these tasks by completing the Employee Separation/Transfer Checklist; however, Human Resources could not provide a completed checklist for eight of 37 (22%) applicable terminated employees tested. Additionally, because of delays in starting the offboarding process and untimely notifications, staff of the Office of Information Security could not remove access to the Commonwealth's network timely for 19 of 35 (54%) terminated employees tested who had access. On average, these 19 employees retained access 12 days after termination. An additional six employees retained access to the Commonwealth's accounting and financial reporting system an average of 20 days after termination because Human Resources did not receive timely separation notifications. Furthermore, district badging offices did not terminate physical badge access for 16 of 36 (44%) applicable terminated employees because they did not receive timely separation notifications. On average, these employees retained their physical access 40 days after termination.

Management is responsible for an internal control system that is effective at meeting operational and compliance objectives. Management designs policies and procedures to fit an entity's circumstances and implements them as an integral part of the entity's operations. The Commonwealth's Security Standard, Section PS-4 Personnel Termination, requires that an organization disable an individual's information system access within 24 hours of employment termination. Without an effective offboarding process, Transportation increases the risk that former employees will use their unremoved access to cause harm.

Transportation manages approximately 8,000 employees in a decentralized environment across the entire Commonwealth with a current process that is not effective at offboarding individuals in a manner that meets operational and compliance objectives. However, in fiscal year 2023, Transportation implemented a new internal human resources management system and is currently working to re-engineer its business processes to streamline certain tasks related to offboarding using the new system. Management from Human Resources, the Office of Information Security, and the Office of Safety, Security and Emergency Management should collaborate to ensure business process re-engineering efforts related to offboarding are effective at meeting the operational and compliance needs of Transportation. Lastly, management within

these divisions should establish and implement activities to monitor the new offboarding process, evaluate the results, and make operational adjustments as needed.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-042: Continue Strengthening the System Access Removal Process**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2022-058; 2021-039; 2020-047; 2019-019; 2018-036; 2017-024; 2016-020; 2015-026; 2014-038
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Health did not remove terminated employees' access to critical information systems in a timely manner following the employees' separation from the agency. During our review, we found that Health did not remove system access timely for 119 of 205 (58%) terminated users of Health's patient management system. Health removed these accounts two to 180 days after the employees' termination dates.

The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Untimely termination of system access increases the risk of terminated employees retaining unauthorized access to state systems and sensitive information and increases the risk of inappropriate transactions and exposure to sensitive data. Since the prior audit, Health updated its internal termination process to ensure proper communication between responsible offices. Health made some modifications to the access deletion process which integrated termination dates Health enters into its personnel system. This modification resulted in improvements with removing system access within Health's financial management system. However, Human Resources did not enter termination dates timely to communicate the need to remove access to Health's patient management system after employee termination.

Health administers public assistance programs that collect personally identifiable information and other protected information from beneficiaries. Health places its data and reputation at risk by not removing access timely. Additionally, Health could incur a potential financial liability should its information become compromised. Health should continue strengthening its internal process over system access to ensure Human Resources enters and approves employee termination dates timely to ensure access is removed in compliance with the Security Standard. This will reduce the risk of unauthorized transactions and potential exposure of sensitive data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-043: Monitor Internal Controls to Ensure Timely Removal of System Access**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-059; 2021-038;2021-027;2020-025;2019-027;2018-042
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services continues to implement internal controls to monitor the timely removal of system access. The Security Standard, Section PS-4, requires the organization to disable information system access within 24 hours of employment termination. In prior audits, we identified instances where Social Services did not remove separated employee access in accordance with the Security Standard.

In response to the prior audit recommendations, Social Services formed an agency-wide working group to determine the exact processes needed to implement the internal controls necessary to address the audit recommendations. Additionally, Social Services' ISRM function and the Division of Human Resources (Human Resources) have worked together to discuss implementing new reporting and interface processes between its internal human resources system and the Commonwealth's human resources system. However, because of the extent of its corrective actions, Social Services was not able to implement all of them by the end of fiscal year 2023.

Social Services administers numerous public assistance programs that collect personally identifiable information and other protected information from beneficiaries. Social Services places its data and reputation at risk by not removing access timely. Additionally, Social Services could incur potential financial liabilities should its information become compromised. Therefore, Social Services should continue its corrective action efforts to implement internal controls to monitor the timely removal of system access.

*Views of Responsible Officials:*

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**2023-044: Revoke Systems Access for Separated Employees in a Timely Manner**

**Applicable to:** Department of Taxation

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

The Department of Taxation (Taxation) did not timely revoke systems access for separated employees. Of the 128 terminated employees tested, Taxation did not timely remove access for 19 (14.8 %) separated employees due to delayed separation requests. Testing revealed that managers submitted separation requests between 2 and 142 days late. The delays in request submission were due to the managers being unaware of their responsibilities and, in some instances, overlooking the need to submit a separation request. The Security Standard requires agencies to disable information systems access within 24 hours of termination (Security Standard, Section PS-4 Personnel Termination). Additionally, Taxation's internal policy requires access be removed no later than the employee's last workday.

Untimely removal of user access can compromise the integrity of Taxation's internal systems and increase the risk of unauthorized transactions. Taxation should timely revoke systems access for separated employees and should ensure that managers understand their responsibility for submitting separation requests timely.

*Views of Responsible Officials:*

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## CONFIGURATION MANAGEMENT

**2023-045: <u>Improve IT Change Control and Configuration Management Process</u>**

**Applicable to:** Virginia Retirement System

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

The System does not manage its IT change control and configuration management process in accordance with the Security Standard, and the System's Information Security Program Policy. Specifically, the following two weaknesses exist:

- The System has not reviewed and updated its Change Management Procedure since April 2017. The System's Information Security Program Policy, Section 8.5.1 CM-01: Configuration Management Policies and Procedures, states that the System should review and update its configuration management policies and procedures annually, or more frequently as needed based on environmental changes. The Security Standard, Section CM-1 Configuration Management Policy and Procedures, requires that the System review and update its current configuration management procedure on an annual basis, or more frequently if required to address an environmental change. Without current change control and configuration management policies and procedures, the System may not include all necessary elements in the change control and configuration management system and process to ensure adequate implementation of configuration management controls that meet Security Standard requirements.

- The System does not perform and document an explicit security evaluation of each change request for all changes. The System's Change Management Procedure, Section 'Create/Update Change Management Request', requires that the System record an assessment of the risk associated with each change as part of the change description, with a risk assignment of low, medium, or high. The Security Standard, Section CM-4 Security Impact Analysis, requires that the System analyze changes to information systems to determine potential security impacts prior to change implementation. Security Standard, Section CM-3 Configuration Change Control requires that the System review proposed configuration-controlled changes to an information system and approve or disapprove such changes with explicit consideration for security impact analyses. Not performing and documenting a security evaluation of changes and the subsequent potential security impacts for each change could result in changes with higher risk than anticipated, resulting in potential weaknesses in the System's security posture.

Turnover in key positions, including the position responsible for the change control and configuration management process, resulted in the identified weaknesses. The System has since

filled the position and is working to procure a new change management system; therefore, the System chose to prioritize the implementation of the new system over updating the old system and its Change Management Procedure.

The System should review and update its Change Management Procedure annually, as required, to ensure it accurately reflects the System's change management process and includes all Security Standard requirements. The System should also perform and document a security evaluation of changes and the subsequent potential security impacts for each change in each change control request in compliance with its Information Security Program Policy, Change Management Procedure, and the Security Standard. Doing so will help to ensure the confidentiality, integrity, and availability of the System's sensitive data.

*Views of Responsible Officials:*

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**2023-046: Continue to Improve IT Change and Configuration Management Policy and Process**

**Applicable to:** Department of Planning and Budget

**Prior Year Finding Number:** 2022-055; 2021-032
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Planning and Budget does not consistently implement its IT change and configuration management process as required by its Change Management Policy and the Security Standard. Since the prior year audit, Planning and Budget amended its Change Management Policy to align with the requirements of the Security Standard and resolve one of the two prior year weaknesses. Additionally, Planning and Budget is working with VITA to remediate the second prior year weakness, but due to delays by VITA's supplier, Planning and Budget does not have access to the centralized monitoring tool, which we communicated in a separate Risk Alert.

However, after conducting a sample of 40 changes that occurred within Planning and Budget's IT environment during the fiscal year, we found the following weaknesses:

- Planning and Budget did not document the Change Advisory Board's approval for all 40 sample changes. Planning and Budget's Change Management Policy requires the Change Advisory Board to meet regularly to review, assess, and authorize changes to be implemented into production (Change Management Policy, "Charter and Planned Changes", Pg. 2; Security Standard, Section CM-3 Configuration Change Control). While Planning and Budget maintains meeting minutes, it does not archive or attach the minutes to the changes discussed to verify approvals. Without documenting the proper approvals according to the Change Management Policy, Planning and Budget

risks implementing unauthorized changes that could affect the availability or integrity of sensitive systems, compromising sensitive and financial data.

- Planning and Budget did not document its security impact analysis for 12 out of 40 (30 %) changes. Planning and Budget's Change Management Policy requires the developer to indicate the results of the risk analysis in the "Impact" tab of the change tracker. If the change has no impact, the developer should toggle "No" to indicate this in the "Impact" tab (Change Management Policy, "Impact Tab" Pg. 16; Security Standard, Section CM-4 Security Impact Analysis). Without indicating the impact of a change according to the Change Management Policy, Planning and Budget cannot ensure that it performs a risk analysis for each change. Additionally, without performing a security impact analysis, Planning and Budget may not detect and prevent the implementation of changes that compromise the security of its IT environment.

- Planning and Budget did not document test plans for 12 out of 40 (30%) changes. Planning and Budget's Change Management Policy requires the testers or developers to document the date of the test, the individual performing the test, the test's description, and results (Change Management Policy, "Impact Tab" Pg. 18; Security Standard, Section CM-4 Security Impact Analysis). Without conducting and documenting pre-implementation testing, Planning and Budget cannot validate the change will not cause disruption to its production environment when deployed.

While Planning and Budget made significant progress remediating the prior year weaknesses, developer oversight and Planning and Budget's lack of enforcing the formal process caused the weaknesses to exist. Planning and Budget should enforce its Change Management Policy to ensure its staff consistently document and implement changes to its IT environment to address the weaknesses listed above. This will help protect the confidentiality, integrity, and availability of Planning and Budget's sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-047: Develop Baseline Configurations for Information Systems**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-050; 2021-048; 2020-043; 2019-062; 2018-064; 2017-053; 2016-051; 2015-005
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS is making progress to document baseline configurations for its sensitive systems' hardware and software requirements. Baseline security configurations are essential controls in information technology environments to ensure that systems have appropriate configurations and serve as a basis for implementing or changing existing information systems.

Since the prior year audit, DBHDS reduced its information system environment from 140 to 90 sensitive systems and applications across the Central Office and 12 facilities, with some containing HIPAA data, social security numbers, and Personal Health Information data. Additionally, DBHDS developed a baseline configuration for seven of its 90 sensitive systems during fiscal year 2023.

The Security Standard, Sections CM-2 and CM-2-COV, requires DBHDS to perform the following:

- Develop, document, and maintain a current baseline configuration for information systems.

- Review and update the baseline configurations on an annual basis, when required due to environmental changes, and during information system component installations and upgrades.

- Maintain a baseline configuration for information systems development and test environments that it manages separately from the operational baseline configuration.

- Apply more restrictive security configurations for sensitive systems, specifically systems containing HIPAA data.

- Modify individual IT system configurations or baseline security configuration standards, as appropriate, to improve their effectiveness based on the results of vulnerability scanning.

The absence of baseline configurations increases the risk that these systems will not meet the minimum-security requirements to protect data from malicious access attempts. If a data breach occurs to a system containing HIPAA data, DBHDS can incur large penalties, up to $1.5 million. The limited progress made in the last year is due to DBHDS's ongoing resource constraints and focusing on other higher priorities.

DBHDS should assign the necessary resources to continue its efforts to complete baseline configurations for the remaining systems as well as new systems implemented in the future. DBHDS should also establish a process to maintain security baseline configurations for its sensitive systems to meet the requirements of the Security Standard and protect the confidentiality, integrity, and availability of the agency's sensitive data.

*Views of Responsible Officials:*

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**2023-048: Improve Change Management Process for Information Technology Environment**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS does not consistently follow its formal change control and configuration management process nor meet certain requirements in the Security Standard. DBHDS has two change and configuration management processes, one for its health records system and the second for all other changes to its IT environment. The following weaknesses exist for the IT environment configuration management process:

- DBHDS inconsistently documents the types of changes that users can request between its IT Change Management Process Guide (Process Guide) and its Change Management FAQ Presentation (FAQ Presentation). As a result, DBHDS does not consistently follow the workflows described in its Process Guide for the change types. DBHDS's IT Configuration Management Policy, which aligns with the Security Standard, requires DBHDS to determine the types of changes to the information system that are configuration controlled. By not consistently identifying and documenting the types of change that users can request, DBHDS increases the risk of implementing changes to production without obtaining the proper approvals and conducting the appropriate level of testing (IT Configuration Management Policy Section B: Configuration Change Control; Security Standard, CM-3 Configuration Change Control).

- DBHDS does not formally close all change request tickets for its IT environment. DBHDS classifies changes as resolved after implementing the change to production prior to formally assessing the change as closed. For DBHDS to formally consider a change as closed, the user must confirm the change's functionality in production and DBHDS conducts a post-implementation review. Out of 50 changes completed between January 2023, which is when DBHDS implemented the process, and June

2023, DBHDS did not formally close 14 (28%) of the changes. The Process Guide requires DBHDS to resolve and close changes after 30 calendar days (Process Guide, Section 3.3: Activities). By not formally closing the change requests, DBHDS risks having change tickets open for extended periods without confirming a successful change implementation.

- DBHDS does not annually review and revise, as needed, its IT Configuration Management Policy, which it last reviewed in December 2021. The Security Standard requires DBHDS to review and update the configuration management policy on an annual basis or more frequently if required to address an environmental change. By not performing annual policy reviews, DBHDS cannot ensure it properly communicates, implements, and enforces new security control and process requirements, which increases the risk for unauthorized changes to be implemented in the IT environment (Security Standard, CM-1 Configuration Management Policy and Procedures).

DBHDS's CISO is responsible for reviewing the agency's policies and procedures, but due to other competing priorities, the CISO was unable to review and update the IT Configuration Management Policy. Additionally, due to the recent implementation of the change management process for IT environment changes, DBHDS continues to enhance its documentation, train personnel, and enforce its policy requirements.

DBHDS should annually review its IT Configuration Management Policy, Process Guide, and FAQ Presentation to ensure it consistently documents the expectations for the change management process and it continues to align with the Security Standard. Additionally, DBHDS should train to its personnel to accurately classify the type of change, consistently follow the applicable process workflow based on the type of change requested, and formally close all change tickets in accordance with the agency's IT Configuration Management Policy, Process Guide, and the Security Standard. Maintaining an effective change management process will help to protect the confidentiality, integrity, and availability of sensitive and mission essential data.

*Views of Responsible Officials:*

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**2023-049: Continue Improving IT Change and Configuration Management Process**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-052; 2021-049; 2020-044; 2019-038
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services continues to improve its IT change and configuration management process to align with the Security Standard. Change management is a key control to evaluate, approve, and verify configuration changes to security components. Two weaknesses remain since our last review, which we communicated to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services' Change Management Process Guide details the process Social Services follows to manage changes, but does not include all the required elements, which contributed to the weaknesses remaining. Additionally, the change request form does not have the necessary fields to document the required elements. Not aligning IT change management processes with the Security Standard increases the risk of a data breach or unauthorized access to confidential and mission-critical data, leading to data corruption, data loss, or system disruption if accessed by a malicious attacker, either internal or external.

Social Services should resolve the remaining two weaknesses discussed in the communication marked FOIAE in accordance with the Security Standard. Continuing to improve Social Services' IT change and configuration management process will decrease the risk of unauthorized modifications to sensitive systems and help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

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**2023-050: Improve Change Control Process**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** 2022-054
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Transportation has made progress towards implementing certain elements in its change and configuration management process as required by the Security Standard. However, we communicated one remaining weakness remains to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires change and configuration management controls to appropriately protect sensitive systems. Without implementing certain change and configuration management controls, Transportation may be unable to properly manage changes to its systems to ensure data integrity and system recovery. Transportation should update its change and configuration management process to address the weakness discussed in the communication marked FOIAE to protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-051: Improve Change Control Process**

**Applicable to:** Virginia Employment Commission

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Unemployment Insurance (UI) - 17.225 (COVID-19)
**Federal Award Number and Year:** UI210F2300 - 2023
**Name of Federal Agency:** U.S. Department of Labor
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

The Commission does not define whether certain types of changes are exempt from certain elements of its IT change control process. As a result, the Commission does not consistently follow its Configuration Management Policy and Procedures (Configuration Management Policy) and the Security Standard. Specifically, the following weaknesses exist:

- The Commission does not perform an explicit evaluation of change requests from a security perspective, commonly referred to as a security impact analysis, for changes to some of its systems and applications. For all 50 changes we selected for review, the Commission could not provide evidence that it performed a security impact analysis. The Configuration Management Policy requires the Commission's ISO or designee to perform a security impact analysis for proposed changes, document the findings, and attach the documentation to the change request. Additionally, the Security Standard requires the Commission to approve or deny change requests with explicit consideration for security impact analyses. Without conducting and documenting a security impact analysis for each requested change, the Commission may not detect and prevent changes that could compromise the security of the IT environment (Configuration Management Policy Section 3.b Security Impact Analysis; Security Standard Sections CM-3 Configuration Change Control and CM-4 Security Impact Analysis).

- The Commission did not perform pre-implementation testing for 34 out of 50 changes sampled (68%). The Configuration Management Policy requires the Commission to test, validate, and document changes to the information system before implementing the changes on the operational system. Without performing pre-implementation testing to validate a change, the Commission increases the risk that a change may compromise security of the IT environment without being detected and prevented (Configuration Management Policy Section 2.a.9 Configuration Change Control; Security Standard Section CM-3 Configuration Change Control).

The Commission not documenting whether specific types of changes are exempt from certain aspects of its formal change management process or should follow a different process caused it not to consistently perform pre-implementation testing. Additionally, the Commission did not enforce its Configuration Management Policy, which also led to it not formally documenting a security impact analysis for each change.

The Commission should define and formally document the different change types and whether the type of change is exempt from aspects of its formal change management process. Additionally, the Commission should conduct and document its analysis of security impacts for each change request prior to approval and implementation to the production IT environment. These actions will help ensure the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-052: Improve Monroe IT Change and Configuration Management Process**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Accounts does not enforce its Monroe IT change and configuration management policy to conduct an explicit evaluation and approval of change requests from a security perspective, commonly referred to as a security impact analysis, for changes to some of its systems and applications. Accounts has two change management processes for its IT environment, the Paragon Change Process that applies explicitly to the Commonwealth's enterprise resource planning system and the Monroe Change Process that applies to all other agency systems and applications.

Accounts' Configuration Management Policy, which is based on the Security Standard, requires the ISO to analyze changes to the information system to determine the potential security impact prior to change implementation. The Configuration Management Policy also requires the ISO to approve configuration-controlled changes to the system with explicit consideration for security impact analyses (Configuration Management Policy, Sections B. Configuration Change Control, C. Security Impact Analysis; Security Standard, Sections CM-3 Configuration Change Control, CM-4 Security Impact Analysis). Without conducting and documenting a security impact analysis for each requested change, when applicable, Accounts may not detect and prevent changes that could compromise the security of the IT environment.

Accounts does not conduct a security impact analysis for applicable requests because it instead relies on its implementation of general IT security controls within its IT environment. Another contributing factor is that Accounts does not have an option, as part of its Monroe Change Process that applies to all other agency systems and applications, for the ISO to conduct and document a security impact analysis for applicable requested changes with subsequent approval or disapproval based on the analysis.

Accounts' ISO should conduct and document its analysis of security impacts for each change request prior to approval and implementation to the production IT environment. To assist with this requirement, Accounts should revise its Monroe Change Process that applies to all other agency systems and applications to include the ISO's documented analysis of potential security impacts and approval for each requested change. This will help to ensure the confidentiality, integrity, and availability of sensitive and mission essential data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## AUDIT AND ACCOUNTABILITY

**2023-053: <u>Conduct Timely IT Security Audits</u>**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** 2022-067
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Accounts continues to not perform IT security audits over its sensitive IT systems once every three years in accordance with the Commonwealth's IT Security Audit Standard, SEC502 (IT Audit Standard). Since the 2022 fiscal year audit, Accounts retired two of the three sensitive systems previously noted as out of compliance. However, as of November 2023, Accounts has not had an IT security audit conducted over the third system, the Commonwealth's enterprise resource planning system, which has not had a comprehensive IT security audit conducted since July 2017.

The IT Audit Standard requires IT systems that contain sensitive data or reside in a system with a sensitivity of high for confidentiality, integrity, or availability be assessed at least once every three years (IT Audit Standard, Sections 1.4 Scope and Frequency of IT Security Audits; 2.1 Planning for IT Security Audits). By not having IT security audits performed over sensitive systems once every three years, Accounts increases the risk for vulnerabilities in the configuration settings and deficient management processes to go undetected and not effectively remediated. This reduces Accounts' security posture and increases the risk that malicious actors will exploit those vulnerabilities to gain unauthorized access to sensitive data.

Accounts did not include the Commonwealth's enterprise resource planning system in the audit scope for the VITA Auditing Service's 2022 audit because of the agency's efforts to release the human resource and payroll management module. Additionally, Accounts originally planned to have an audit conducted over the Commonwealth's enterprise resource planning system in July 2023, but due to other technical projects affecting the Commonwealth's enterprise resource planning system, Accounts delayed the audit. As of November 2023, Accounts is finalizing a Statement of Work with an external contractor to conduct an IT security audit over the Commonwealth's enterprise resource planning system beginning in January 2024.

Accounts should continue its plans to have the external contractor conduct an IT security audit over the Commonwealth's enterprise resource planning system. Additionally, Accounts should work with VITA's Auditing Service to schedule and ensure performance of future security audits once every three years in accordance with the Security Audit Standard. This will help protect the confidentiality, integrity, and availability of Accounts' sensitive and mission critical data.

*Views of Responsible Officials:*

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**2023-054: Conduct Information Technology Security Audits over Sensitive Systems**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-068
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS continues not to perform timely IT security audits over its sensitive systems in accordance with the IT Audit Standard. DBHDS planned to conduct 11 IT security audits during fiscal year 2023, based on the calendar year 2023 IT Audit Plan submitted in December 2022, but only completed nine audits as of fiscal year end. The IT Audit Plan includes both sensitive system audits and facility audits, and 109 of the 143 sensitive systems and facilities listed in DBHDS's IT Audit Plan do not have a record of receiving an IT security audit.

The IT Audit Standard requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Additionally, the IT Audit Standard requires that the IT security auditor shall use criteria that, at a minimum, assess the effectiveness of the system controls and measures compliance with the applicable Commonwealth IT Resource Management Policies and Standards (IT Audit Standard, Sections 1.4 Scope and Frequency of IT Security Audits and 2.2 IT Security Audit Scope).

Without conducting IT security audits over all sensitive systems at least once every three years, DBHDS may not detect and mitigate weaknesses affecting its IT environment. Additionally, malicious parties can exploit the unmitigated weaknesses to compromise DBHDS's sensitive systems. DBHDS's previous IT auditor left the agency at the end of calendar year 2022, and DBHDS filled the vacancy in August 2023. DBHDS did not consider outsourcing the IT security audits during the seven-month vacancy due to budget constraints. Limited staffing also continues to hinder DBHDS from completing its IT security audits within the three-year requirement.

DBHDS should allocate the necessary resources to either outsource or hire additional IT auditors to ensure it audits its sensitive systems once every three years in accordance with the IT Audit Standard. This will help to ensure the confidentiality, integrity, and availability of DBHDS's sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-055: Obtain and Review Information Security Audit**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 42 CFR § 95.621
**Known Questioned Costs:** $0

Medical Assistance Services has not obtained the required biennial automated data processing risk analyses and system security audit of the Medicaid claims processing module of the Medicaid management system (claims processing module). The last audit of the claims processing module occurred during October 2020 and Medical Assistance Services received the report in January 2021. The Medicaid program is highly dependent on extensive and complex computer systems that include controls for ensuring the proper payment of Medicaid claims. These controls reside with the agency as well as with one of Medical Assistance Services' service providers.

As required by 42 CFR § 95.621, Medical Assistance Services must review its claims processing module on a biennial basis. At a minimum, the review must include an evaluation of physical and data security operating procedures and personnel practices. Additionally, the Hosted Environment Security Standard states that agency heads remain accountable for maintaining compliance with the Hosted Environment Security Standard for IT equipment, systems, and services procured from service providers and must enforce the compliance requirements through documented agreements and oversight of the services provided.

Without the biennial audit, Medical Assistance Services cannot ensure the service provider has adequately designed and implemented the controls over the claims processing module and whether the controls are operating effectively. Although Medical Assistance Services maintains a high degree of interaction with the service provider, not obtaining and reviewing the biennial audit increases the Commonwealth's risk that it will not detect a weakness in the service provider's environment, which could negatively impact the Commonwealth. Due to the highly sensitive, mission-critical nature of the data and controls within the claims processing module, Medical Assistance Services is also compromising system integrity and increasing the risk of unauthorized system access.

Medical Assistance Services' contract with the service provider includes a biennial audit as a term of the contract. However, Medical Assistance Services did not ensure that the service provider completed the audit timely. In June 2023, the service provider communicated to Medical Assistance Services that the next audit would begin in July 2023 and in October 2023 the service provider communicated that it would deliver the report in December 2023.

Medical Assistance Services should ensure that the service provider completes the required biennial audit and that future audits meet the timing and other requirements in the contract. In addition, Medical Assistance Services should use the results of these audits to ensure its service provider complies with the requirements in the Hosted Environment Security Standard, Code of Federal Regulations, and contract with the Commonwealth. If the required audit discloses weaknesses, Medical Assistance Services should implement compensating controls to mitigate the risk to the Commonwealth until the service provider corrects the deficiency.

*Views of Responsible Officials:*

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**2023-056: Conduct Information Technology Security Audits**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services does not conduct a comprehensive IT security audit on each sensitive system at least once every three years that assesses whether IT security controls are adequate and effective. Specifically, Social Services has not conducted an IT security audit in the last three years over 29 of the 70 sensitive systems (41%) due for an IT security audit.

The Security Standard, Section 7, requires that each IT system classified as a sensitive system undergo an IT security audit as required by and in accordance with the current version of the IT Audit Standard. The IT Audit Standard, Section 1.4, requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Additionally, the IT Audit Standard, Section 2.2, requires that the IT security auditor shall

use criteria that, at a minimum, assesses the effectiveness of the system controls and measures compliance with the applicable requirements of the Security Standard.

Social Services does not have an internal audit function but does employ an IT Audit Manager. However, any audits conducted by the IT Audit Manager cannot be peer reviewed due to Social Services not having an internal audit function or Chief Audit Executive, and thus, these audits do not meet Government Auditing Standards requirements. Therefore, Social Services procures an external auditor to complete all the required IT Security Audits using funds allocated from the Virginia General Assembly, as well as funds allocated to Information Technology Services. Social Services tasks the IT Audit Manager with coordinating the audits and tracking Social Services' remediation of audit findings. However, the IT Audit Manager relies on the collaboration of the business divisions, Information Technology Services, and Information Security Risk Management, as well as the oversight of the Executive Team to effectively schedule and conduct the audits. Social Services did not perform the IT security audits in accordance with the Security Standard because of a lack of governance over IT security.

Without conducting full IT security audits that cover all applicable Security Standard requirements for each sensitive system every three years, Social Services increases the risk that IT staff will not detect and mitigate existing weaknesses. Malicious parties taking advantage of continued weaknesses could compromise sensitive and confidential data. Further, such security incidents could lead to mission-critical systems being unavailable.

Social Services should evaluate potential options and develop a formal process for conducting IT audits over each sensitive system at least once every three years that tests the effectiveness of the IT security controls and compliance with Security Standard requirements. Social Services should then complete the planned IT security audits and implement adequate governance processes to ensure it is meeting the Security Standard requirements. Compliance with the IT Audit Standard will help to ensure the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-057: Conduct Timely IT Security Audits**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Motor Vehicles does not conduct a comprehensive IT security audit on each sensitive system at least once every three years that assesses whether IT security controls are adequate and effective. We communicated the weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard, Section 7, requires that each IT system classified as sensitive undergo an IT security audit as required by and in accordance with the current version of the IT Audit Standard. The IT Audit Standard, Section 1.4, requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Additionally, the IT Audit Standard, Section 2.2, requires that the IT Security Auditor shall use criteria that, at a minimum, assess the effectiveness of the system controls and measure compliance with the applicable requirements of the Security Standard.

Without conducting comprehensive IT security audits that cover all applicable Security Standard requirements for each sensitive system every three years, Motor Vehicles increases the risk that IT staff will not detect and mitigate existing weaknesses. Malicious parties taking advantage of continued weaknesses could compromise sensitive and confidential data. Further, such security incidents could lead to mission-critical systems being unavailable.

Motor Vehicles was not able to conduct timely IT security audits because it experienced employee turnover and a lack of response for required information. Additionally, one of its systems is undergoing a major upgrade and another is encountering technical issues, which are contributing to delays in conducting IT security audits. Management should evaluate potential options and develop a formal process for conducting IT audits over each sensitive system at least once every three years that test the effectiveness of the IT security controls and compliance with Security Standard requirements. Motor Vehicles should then complete the planned IT security audits, either through its internal audit function or through the acquisition of external third-party services. Compliance with the IT Audit Standard will help to ensure the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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## SYSTEM AND INFORMATION INTEGRITY

**2023-058: Upgrade End-of-Life Technology**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-060
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services uses end-of-life (EOL) technologies in its IT environment and maintains technologies that support mission-essential data on IT systems running software that its vendors no longer support. We communicated internal control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard prohibits agencies from using software that is EOL and which the vendor no longer supports to reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services does not assign an individual or team with the responsibility to track EOL software dates and does not have a formal process to ensure that it upgrades software versions prior to the EOL date, which caused the EOL software to remain in the environment. Using EOL technologies increases the risk of successful cyberattack, exploit, and data breach by malicious parties. Further, vendors do not offer operational and technical support for EOL or end-of-support technology, which affects data availability by increasing the difficulty of restoring system functionality if a technical failure occurs.

Social Services should dedicate the necessary resources to evaluate and implement the internal controls and recommendations discussed in the communication marked FOIAE in accordance with the Security Standard. Dedicating the necessary resources to minimize the use of EOL technologies will help to ensure that Social Services secures its IT environment and systems to protect its sensitive and mission critical data.

*Views of Responsible Officials:*

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**2023-059: Continue to Update End-of-Life Technology**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** 2022-062; 2021-041
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Motor Vehicles made progress in upgrading the EOL technologies identified during fiscal year 2022; however, Motor Vehicles continues to run EOL technologies on its IT systems. Motor Vehicles maintains technologies that support mission essential and critical applications that run software that its vendors no longer support. We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard prohibits agencies from using software that is EOL, and which the vendor no longer supports, to reduce unnecessary risk to the confidentiality, integrity, and availability of Motor Vehicle's information systems and data. Motor Vehicles did not update, replace, or decommission the EOL software due to procurement delays.

Motor Vehicles should dedicate the necessary resources to evaluate and implement the controls and recommendations discussed in the communication marked FOIAE in accordance with the Security Standard. Decommissioning EOL software will help to ensure that Motor Vehicles secures its IT environment and systems to protect its sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-060: Upgrade End-of-Life Technology**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Transportation uses EOL technology on one of its IT systems that process mission-essential data without an approved exception. We communicated the control weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard prohibits agencies from using software that is EOL, and which the vendor no longer supports, to reduce unnecessary risk to the confidentiality, integrity, and

availability of the Transportation's information systems and data. If Transportation is not able to update its software to a supported version due to compatibility or other operational issues, the Security Standard requires the agency head to submit an exception request for approval to the Commonwealth's Chief Information Security Officer (Security Standard, Sections SI-2-COV Flaw Remediation, SA-22 Unsupported System Components, and 1.5 Exceptions to Security Requirements).

Transportation should submit an exception for running EOL technology that includes a description of compensating controls that will reduce the software vulnerability risk. The exception request should also include Transportation's plan to upgrade the systems running outdated and unsupported software. Properly managing risk related to EOL technology will increase Transportation's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-061: Improve Vulnerability Management Process**

**Applicable to:** Department of Education - Direct Aid to Public Education

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Child and Adult Care Food Program (CACFP) - 10.558; Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - 21.027 (COVID-19); Educational Stabilization Fund (ESF) - 84.425 (COVID-19)
**Federal Award Number and Year:** Various - 2023
**Name of Federal Agency:** U.S. Department of Agriculture; U.S. Department of Education; U.S. Department of the Treasury
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Education does not consistently remediate vulnerabilities in its IT environment within the timeframe required by agency policy and the Security Standard. VITA and Education share the responsibility for the remediation of legitimate vulnerabilities and Education does not consistently remediate vulnerabilities that are its responsibility. We communicated the weaknesses and recommendations to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

Both Education's Information Security Policy Manual and the Security Standard require Education to remediate legitimate vulnerabilities within 90 days in accordance with an

organizational assessment of risk. Without remediating vulnerabilities within the required timeframe, Education increases the risk of unauthorized access to the IT environment.

Education follows a vulnerability management process; however, some extensive and time-consuming elements of the process caused delays in remediation efforts. Education should improve its vulnerability management process to remediate vulnerabilities within the timeline required by the Security Standard and its Information Security Policy Manual. By remediating vulnerabilities timely, Education will reduce data security risks for sensitive and mission-critical systems and better protect the confidentiality, integrity, and availability of the data processed by those systems.

*Views of Responsible Officials:*

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## RISK ASSESSMENT

**2023-062: <u>Improve Vulnerability Management</u>**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Health does not consistently remediate vulnerabilities for software that is under Health's purview within the timeframe required in Health's Vulnerability Management Process and the Security Standard. VITA is responsible for remediating vulnerabilities related to servers and endpoints, but Health is responsible for remediating vulnerabilities for applications. Health and VITA work together to scan Health's systems for vulnerabilities using various tools. After obtaining and reviewing quarterly vulnerability scan reports, Health identifies the vulnerabilities in the reports that it is responsible for remediating and assigns technical staff to remediate each identified vulnerability. However, Health does not ensure that it remediates each vulnerability within the timeframe required in Health's Vulnerability Management Process and that it remediates all legitimate vulnerabilities within 90 days. Additionally, Health does not ensure that the same vulnerabilities are not present in subsequent vulnerability scans.

Health's Vulnerability Management Process states that critical-risk vulnerabilities must be remediated within 15 days, high-risk vulnerabilities must be remediated within 30 days, medium-risk vulnerabilities must be remediated within 60 days, and low-risk vulnerabilities must be remediated within 90 days. The Security Standard requires Health to remediate legitimate vulnerabilities within 90 days (Security Standard, Sections RA-5 and RA-5 COV). Without remediating vulnerabilities within the required timeframes, Health increases the risk of unauthorized access to its IT environment as well as an increase in likelihood of data breaches. In addition, software vulnerabilities, whether patching or configuration-based, are common flaws used by unauthorized actors to infiltrate a network and initiate an attack, which can lead to financial, legal, and reputational damages for Health.

Resource constraints in the Information Security Office hindered effective end-to-end vulnerability management. Additionally, competing priorities, including operational duties, within the OIM contributed to the increased time from discovery to remediation of legitimate vulnerabilities. The ISO and OIM should closely collaborate to complete their respective tasks to improve Health's processes and remediate vulnerabilities within the timelines required by the Vulnerability Management Process and the Security Standard. Health should assess each element of the process to ensure its effectiveness for remediating all vulnerabilities within 90 days. Health should also ensure that the same vulnerabilities are not present in subsequent vulnerability scans. By remediating vulnerabilities timely, Health will reduce data security risk for sensitive and mission critical systems and better protect the confidentiality, integrity, and availability of the data processed by those systems.

*Views of Responsible Officials:*

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**2023-063: Improve Vulnerability Management Process**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-061
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS continues to not consistently remediate vulnerabilities in its IT environment within the timeframe required by DBHDS's Vulnerability Management Program and the Security Standard. As of September 2023, DBHDS identified 2,828 high-risk vulnerabilities, of which 2,522 (89%) remained unmitigated beyond the Vulnerability Management Program's 30-day requirement. Of those 2,522 high-risk vulnerabilities, 30 vulnerabilities (1%) existed in DBHDS's IT environment beyond the 90-day requirement outlined in the Security Standard. Additionally, DBHDS does not obtain an approved exception for delays with its vulnerability remediation from the agency's CISO or the Commonwealth's CISO.

DBHDS's Vulnerability Management Program requires DBHDS to remediate vulnerabilities classified as high-risk within 30 days of the vulnerability discovery date or obtain an exception signed by the agency's CISO. Additionally, the Security Standard requires DBHDS to remediate legitimate vulnerabilities within 90 days in accordance with an organizational assessment of risk. The Security Standard also requires DBHDS to request for approval to deviate from a specific requirement in any related information security standard, if compliance would adversely impact a business process of the agency, by submitting an exception request to the Commonwealth's CISO (Vulnerability Management Program, Sections Vulnerability Remediation Responsibilities and Vulnerability Exception Request; Security Standard, Sections RA-5 Vulnerability Scanning and 1.5 Exceptions to Security Requirements).

Without remediating vulnerabilities within the required timeframe, DBHDS increases the risk of unauthorized access to the IT environment as well as an increase in likelihood of data breaches. In addition, software vulnerabilities, whether patching or configuration based, are common flaws used by unauthorized actors to infiltrate a network and initiate an attack, which can lead to financial, legal, and reputational damages for DBHDS. Issues confirming vulnerabilities classified as false positives in the vulnerability management software led to confusion in DBHDS's vulnerability remediation efforts. Despite DBHDS's more stringent requirements, it completed several remediation tickets later than anticipated, extending the amount of time the vulnerabilities existed in the environment.

DBHDS should continue to improve its vulnerability management process to ensure it remediates all vulnerabilities within the timeline required by its Vulnerability Management Program based on severity. DBHDS should also ensure it identifies and removes false positive vulnerabilities from the scan to provide an accurate description of DBHDS's vulnerability landscape. If DBHDS must deviate from requirements outlined in its Vulnerability Management Program or the Security Standard, DBHDS should file for and receive an approved exception from the agency's CISO and the Commonwealth's CISO. By remediating legitimate vulnerabilities timely, DBHDS will reduce data security risk for sensitive and mission critical systems and better protect the confidentiality, integrity, and availability of the data processed by those systems.

*Views of Responsible Officials:*

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**2023-064: Continue to Improve Risk Assessment Process**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-071; 2021-054
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS has made limited progress in conducting risk assessments over its sensitive systems in accordance with the Security Standard and the Commonwealth's Information Technology Risk Management Standard, SEC520 (Risk Management Standard). Since the fiscal year 2022 audit, DBHDS completed risk assessments for four out of its 90 (4%) sensitive systems and of those four, DBHDS completed risk treatment plans for three of them.

The Security Standard requires DBHDS to conduct and document a risk assessment of the IT system as needed, but not less than once every three years, and conduct and document an annual self-assessment to determine the continued validity of the risk assessment (Security Standard, Section 6.2 Risk Assessment). Additionally, the Risk Management Standard requires DBHDS to submit a risk treatment plan for each risk with a residual risk greater than low to the Commonwealth's CISO within 30 days of the final risk assessment report (Risk Management Standard, Section 4.5.5 Reporting IT Risk Assessment Results (Findings)).

Without conducting risk assessments and risk treatment plans for all systems, DBHDS increases the risk that it will not detect and mitigate existing weaknesses in the IT environment. By not detecting the weaknesses, it increases the risk of a malicious user compromising sensitive data and impacting the system's availability.

DBHDS's Information Security Department hired two contractors to assist with completing corrective actions for ongoing findings, including risk assessments and risk treatment

plans. However, due to the number of systems within DBHDS's environment and the system documentation required for each, DBHDS did not make as much progress as it originally planned.

DBHDS should continue dedicating the necessary resources to complete a risk assessment for its remaining sensitive systems. DBHDS should also complete a risk treatment plan for those risks identified with a residual risk greater than low that details the necessary information. Completing corrective action will help DBHDS identify potential risks and implement adequate controls to mitigate risk to its individual systems, IT environments, and business operations.

*Views of Responsible Officials:*

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## CONTINGENCY PLANNING

**2023-065: Improve IT Contingency Management Program**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-063; 2021-044; 2020-040; 2019-045; 2018-053; 2017-065
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS has made limited progress to complete updated COOP and IT DRP for its 12 facilities and DBHDS Central Office. In addition, the DBHDS Central Office and facilities are not performing annual tests of the COOPs or DRPs. Since the fiscal year 2022 audit, DBHDS has completed a COOP and DRP document for three facilities and drafted a document for another two facilities that it has not finalized. Additionally, DBHDS continues to participate in the annual Commonwealth-wide disaster recovery test for its servers.

The Security Standard requires DBHDS to develop and disseminate procedures to facilitate the implementation of a contingency planning policy and associated contingency planning controls. The Security Standard also requires the agency to maintain current COOPs and DRPs and conduct annual tests against the documents to assess their adequacy and effectiveness (Security Standard, Section CP-1 Contingency Planning Policy and Procedures).

By not having current COOPs and DRPs for all 12 facilities and the DBHDS Central Office, DBHDS increases the risk of mission-critical systems being unavailable to support patient services. In addition, by not performing annual tests against the COOPs and DRPs, DBHDS is unable to identify weaknesses in the plans and may unnecessarily delay the availability of sensitive systems in the event of a disaster or outage. DBHDS's lack of communication and coordination between the central Information Technology and Emergency Planning Departments and individual facilities have caused delays in its corrective actions.

DBHDS should ensure there is adequate communication and coordination among departments and continue its efforts to update the contingency management program for the DBHDS Central Office and facilities to meet the minimum requirements in the Security Standard. DBHDS should update the COOPs and DRPs ensuring they are consistent with the agency's IT risk management documentation and consistent across the facilities and DBHDS Central Office. Once the contingency documents are complete, DBHDS should conduct tests, on at least an annual basis, to ensure the DBHDS Central Office and facilities can restore mission-critical and sensitive systems in a timely manner in the event of an outage or disaster.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-066: Continue Developing Record Retention Requirements and Processes for Electronic Records**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-064; 2021-047; 2020-041; 2019-049; 2018-054
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Social Services continues to operate without an adequate data retention process that ensures consistent compliance with retention requirements for its case management system and adherence to federal regulations and the Code of Virginia. Specifically, Social Services does not have data retention policies and procedures that define its requirements and processes to consistently ensure data retention compliance and destruction. Social Services' case management system stores several types of federal benefit program records with varying retention requirements supporting ten programs and services, such as Medicaid, TANF, and the SNAP. Social Services' case management system authorized over $17 billion in public assistance payments to beneficiaries from these federal programs during fiscal year 2023.

Since fiscal year 2019, Social Services gathered retention requirements from the business divisions that support the federal programs and services. In fiscal year 2022, Social Services finalized and documented policies with retention requirements for the data sets handled by each of the ten programs and services supported by its case management system. However, Social Services has not developed, documented, and implemented procedures and processes to operationalize the records retention policies for each of the programs and services to ensure consistent retention and destruction of records in compliance with regulations and laws.

Title 45 CFR § 155.1210, governs record retention for Medicaid and requires state agencies to maintain records for ten years. Additionally, the Virginia Public Records Act outlined in § 42.1-91 of the Code of Virginia makes an agency responsible for ensuring that it preserves, maintains, and makes accessible public records throughout their lifecycle, including converting and migrating electronic records as often as necessary so that information is not lost due to hardware, software, or media obsolescence or deterioration. Furthermore, the Virginia Public Records Act in § 42.1-86.1 of the Code of Virginia details requirements for the disposition of records including that records created after July 1, 2006, and authorized to be destroyed or discarded, must be discarded in a timely manner and in accordance with the provisions of Chapter 7 of the Virginia Public Records Act. Records that contain identifying information as defined by subsection C of § 18.2-186.3 of the Code of Virginia shall be destroyed within six months of the expiration of the records retention period. Finally, the Security Standard requires agencies to implement backup and restoration plans that address the retention of the data in

accordance with the records retention policy for every IT system identified as sensitive relative to availability (Security Standard, Section CP-9-COV Information System Backup).

Without implementing records retention requirements, Social Services increases the risk of a data or privacy breach. Additionally, destroying documents that should be available for business processes or audit, or keeping data longer than stated, could expose Social Services to fines, penalties, or other legal consequences. Further, Social Services may not be able to ensure that backup and restoration efforts will provide mission essential information according to recovery times. Finally, Social Services spends additional resources to maintain, back up, and protect information that no longer serves a business purpose.

Social Services determined that the retention requirements for all ten programs and services supported by its case management system are not feasible as a single release due to the risk and complexity of the project, as well as changes to federal requirements, since its initial analysis. Therefore, Social Services plans to use a phased delivery approach including multiple releases, beginning with Release 1 in February 2024. Further, Social Services is working on a revised timeline to complete each additional phase for the remaining releases.

Social Services should continue to develop and implement records retention procedures that define its requirements and processes to ensure that consistent records retention processes can be operationalized across business divisions to comply with applicable with laws and regulations.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-067: Improve Web Application Security Controls**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Motor Vehicles does not secure a sensitive web application with some of the minimum-security controls required by the Security Standard. We communicated the weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard requires organizations to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Motor Vehicles' information systems and data. By not meeting the requirements of the Security Standard, Motor Vehicles increases its risk related to data confidentiality, integrity, and availability.

Due to an oversight, an employee did not perform certain control activities we communicated to management. Motor Vehicles should dedicate the necessary supervision to ensure employees are fulfilling their responsibilities to aid Motor Vehicles in meeting the minimum requirements in the Security Standard. Addressing these weaknesses will help to ensure the confidentiality, integrity, and availability of sensitive and mission-critical data and compliance with the Security Standard.

*Views of Responsible Officials:*

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## PLANNING

**2023-068: Improve IT Risk Management and Contingency Planning Program**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Accounts does not conduct some aspects of its IT risk management documentation in accordance with the Security Standard. During fiscal year 2023, Accounts began addressing weaknesses in its IT risk management documentation by conducting an annual test of its Continuity Plan. However, Accounts did not conduct an annual review for 26 of its 27 systems' SSPs and does not include certain elements of information in all 27 SSPs. The information missing includes the system's authorization boundary, information about the operational environment and relations with or connections to other systems, backup schedules, and the system's security requirements.

The Security Standard requires Accounts to develop a security plan for the information system that includes these elements of information. Additionally, the Security Standard requires Accounts to review and update the SSPs on an annual basis or more frequently if necessary to address changes to the IT system and environment (Security Standard, Section PL-2 System Security Plan). Without annually reviewing, updating, and encompassing all the required elements in the system's SSP, Accounts increases the risk that it will not effectively identify all potential risks and implement security controls needed to protect its sensitive system environment. Accounts did not review and update the SSPs in the last year to include the specific elements due to resource constraints and prioritizing other tasks.

Accounts should dedicate the necessary resources to conduct an annual review of its SSPs and include the specific elements of information that the Security Standard requires. This will help Accounts to identify potential risks and the need for security controls to protect the confidentiality, integrity, and availability of Accounts' sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-069: Complete a System Security Plan for Each Sensitive System**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** 2022-073
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

The Medical Center continues to not have a completed system security plan for all its sensitive systems in accordance with the requirements of its adopted security standard, the NIST Standard. The NIST Standard, Section PL-2, requires the Medical Center to develop a system security plan for each sensitive system and to review the system security plans on an annual basis.

Without having a system security plan for each sensitive system, the Medical Center increases the risk of not identifying and implementing proper security controls to secure the system. Additionally, without documenting and reviewing system security plans annually, the Medical Center increases the risk it will not detect changes to key security controls and not have the proper security mechanisms to adequately protect its sensitive systems.

The Medical Center is in the process of finalizing a template for system security plans; however, it has not yet completed system security plans for each system. Additionally, the Medical Center's UVA Health and UVA Community Health Risk Management Standard (RM Standard) does not require that the Medical Center establish and document system security plans for each sensitive system, which contributed to the lack of system security plans.

The Medical Center should dedicate the necessary resources to develop a system security plan for each of its sensitive systems. Additionally, the Medical Center should update its RM Standard to include a requirement to develop a system security plan for each sensitive system and to review the system security plans on an annual basis. Maintaining current system security plans will assist the Medical Center in safeguarding the confidentiality, integrity, and availability of its sensitive and mission-critical data.

*Views of Responsible Officials:*

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## AWARENESS AND TRAINING

**2023-070: <u>Improve Security Awareness Training Program</u>**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS does not administer its security awareness training program in accordance with its IT Security Awareness and Training Policy (Security Awareness Policy), the Security Standard, and the Commonwealth's Security Awareness Training Standard, SEC527 (Security Awareness Training Standard). An established security awareness training program is essential to protecting agency IT systems and data by ensuring that employees understand their roles and responsibilities in securing sensitive information at the agency. Specifically, the following weaknesses exist with DBHDS's security awareness training program:

- DBHDS does not provide role-based training to all users with designated security roles, such as System Owners, Data Owners, System Administrators, Agency Head, and security personnel. While DBHDS developed some role-based training modules in its training platform, the agency has not finalized all role definitions applicable to the agency to include all necessary modules, causing DBHDS to delay its implementation of role-based training. DBHDS's Security Awareness Policy, which is based on the Security Standard, requires that the agency provide role-based security training commensurate with the user's level of expertise (Security Awareness Policy, Section: B. Role-Based Training; Security Standard, Section AT-3 Role-Based Security Training; Security Awareness Training Standard, Section 3.5 Standards Alignment). The lack of adequate role-based training increases the risk that users will be unaware or unequipped to perform their assigned security-related functions, resulting in an increased data security risk.

- DBHDS does not consistently monitor and enforce employee compliance with the new employee and annual refresher security awareness and training requirements. Specifically, out of 576 users assigned to new employee training between January and May 2023, 23 (4%) users did not complete training within the required 30-day period and DBHDS did not disable access for 18 of those 23 (78%) users. Additionally, 18 out of 233 (8) users did not complete annual refresher training in calendar year 2022 and DBHDS did not disable access for 15 (83%) of those users for noncompliance. DBHDS's Security Awareness Policy designates each manager as responsible for ensuring their employees complete mandatory security awareness training. Additionally, the Security Awareness Policy requires all new DBHDS employees and business partners to complete security awareness training within the first 30 days of commencing work and repeat the training at least on an annual basis afterward, and states that the CISO or designee may revoke account rights until the employee or business partner

completes mandatory security awareness training (Security Awareness Policy, Section A. General Security Awareness Training; Security Standard, Sections AT-2 Security Awareness and AT-4 Security Training Records; Security Awareness Training Standard, Section 2.2 Information Security Officer). Without a process to consistently ensure that all users complete security awareness training at-hire and regularly thereafter, DBHDS increases the risk that users will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing, and social engineering.

- DBHDS does not perform an annual review of its Security Awareness Policy, which DBHDS last reviewed in June 2021, and as a result, it does not reflect the additional security awareness training requirements outlined in the Security Awareness Training Standard. The Security Standard requires DBHDS to review and update the security awareness and training policy on an annual basis or more frequently if required to address an environmental change (Security Standard, Section AT-1 Security Awareness and Training Policy and Procedures). By not performing annual policy reviews, DBHDS cannot ensure that it communicates, implements, and enforces new security control and process requirements, which increases the risk for malicious users to exploit the potential gaps in the IT environment.

DBHDS's focus on other higher priorities, such as performing corrective actions for other ongoing management recommendations, and staffing turnover resulted in the above weaknesses occurring. DBHDS should dedicate the necessary resources to conduct annual reviews and revise the Security Awareness Policy, as necessary, to ensure its policy requirements align with those outlined in the Security Standard and Security Awareness Training Standard. Additionally, DBHDS should finalize and administer role-based training to users with designated security roles. DBHDS should also improve its monitoring and enforcement process to ensure all users complete IT security awareness training in accordance with its Security Awareness Policy, the Security Standard, and Security Awareness Training Standard. Improving the security awareness training program will help protect the agency from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive information.

*Views of Responsible Officials:*

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**2023-071: Improve Security Awareness Training**

**Applicable to:** Virginia Commonwealth University

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Virginia Commonwealth University (University) does not meet certain requirements in the ISO Standard for security awareness training. Specifically, the University does not have an adequate process to ensure that all users complete security awareness training, and the University does not provide role-based training to users with specific information security roles and responsibilities. An established security awareness and training program is essential to protecting University IT systems and data by ensuring that employees understand their roles and responsibilities in securing sensitive information at the University. Our review of the University's security awareness and training program identified the following weaknesses:

- 974 of 8,063 (12%) users did not complete security awareness training within the past year. The ISO Standard requires that personnel should annually receive appropriate information security awareness, education, and training as relevant for their job function (ISO Standard 27002 Section: 6.3).

- The University does not provide role-based training to all users with designated security roles, such as system owners, data owners, system administrators, and security personnel. The University's Personnel Standard requires that all applicable individuals must complete role-specific security awareness training. Additionally, the ISO Standard requires the implementation of an appropriate training plan for technical teams whose roles require specific skill sets and expertise (ISO Standard 27002 Section: 6.3).

The University does not use an enforcement measure that forces users to complete training, such as disabling a user's account until training is complete. Without a process to ensure that all users receive security awareness training annually, the University increases the risk that users will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing, and social engineering.

The University's Personnel Standard does not define the personnel with assigned security-based roles and responsibilities that must take role-specific training and does not define the specific training that each role should take. Lack of adequate role-based training increases the risk that users will be unaware or lack pertinent skills and knowledge to perform their security related functions, increasing the risk to sensitive data.

The University should improve their security awareness and training program to include an enforcement measure to ensure that all employees complete the training before accessing computer resources and on an annual basis thereafter. Additionally, the University should

develop a formal process to provide role-based training to users with designated security roles. Improving the security awareness and training program will help protect the University from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive data.

*Views of Responsible Officials:*

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## PROCUREMENT AND CONTRACT MANAGEMENT

**2023-072: <u>Continue to Ensure ITISP Suppliers Meet all Contractual Requirements</u>**

**Applicable to:** Virginia Information Technologies Agency

**Prior Year Finding Number:** 2022-100; 2021-023; 2020-070
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Although VITA is monitoring and enforcing the contractual requirements each month, as of June 2023, there were still cases of Information Technology Infrastructure Services Program (ITISP) suppliers not meeting the minimum requirements. When ITISP suppliers do not meet all contractual requirements (e.g., key measures, critical service levels, deliverables, etc.), it impacts the ability of Commonwealth agencies that rely on the ITISP services to comply with the Security Standard.

The Security Standard is a baseline for information security and risk management activities for Commonwealth agencies. Many agencies rely on services provided through ITISP suppliers to ensure compliance with the Security Standard. For example, the Security Standard requires the installation of security-relevant software updates within 90 days of release (Security Standard, Section SI-2 Flaw Remediation). Commonwealth agencies rely on the ITISP suppliers for the installation of security patches in systems that support agencies' operations. Our audits at various agencies for fiscal year 2023 found critical and highly important security patches not installed within the 90-day Security Standard requirement. The systems missing critical security updates are at an increased risk of cyberattack, exploitation, and data breach by malicious parties.

During fiscal year 2023, VITA and the Multisource Service Integrator (MSI) continued to evaluate the current service level measurements to ensure they align with the Commonwealth's needs. VITA and the MSI implemented changes to the service level related to security and vulnerability patching. The changes to this service level included establishing a Common Vulnerabilities and Exposures (CVE) threshold, which required that ITISP suppliers must install any patch with a CVE score above the threshold within 60 days. VITA excluded the revised service level related to security and vulnerability patching from the monthly monitoring process until June 2023 to allow the agency, the MSI, and the ITISP suppliers time to develop procedures and data standardizations to accurately monitor compliance with the service level. VITA should ensure that the CVE score threshold is sufficient to meet the Security Standard requirements and to mitigate the risk associated with the Commonwealth's information, data, and security.

The Security Standard also requires agencies to review and analyze audit records at least every 30 days for indications of inappropriate or unusual activity (Security Standard, Section AU-6 Audit Review, Analysis, and Reporting). Our audits of various agencies for fiscal year 2023 found that agencies rely on ITISP suppliers to provide access to a centralized monitoring tool that collects audit log information about activities in the IT environment. Although the supplier was performing audit logging and monitoring, most agencies were unable to obtain access to the audit log information during fiscal year 2023, and thus, were not able to comply with the Security Standard requirements related to audit log monitoring. An inability for all agencies to review and monitor their individual audit logs, increases the risk associated with the Commonwealth's data confidentiality, integrity and availability.

During fiscal year 2023, VITA continued to work with the managed security supplier to address the agencies' inability to access the audit log information. The supplier continued to implement the managed detection and response platform with a small number of agencies piloting the platform in 2023. As of October 2023, the supplier has opened the platform to all Commonwealth agencies. VITA should continue to work with the supplier to ensure all agencies have access to the platform, and all necessary audit logs are available for agency review.

To ensure all agencies that rely on the ITISP services comply with the Security Standard, VITA should ensure suppliers meet all contractual requirements (e.g., key measures, critical service levels, deliverables, etc.). To aid in determining which requirements have Security Standard implications, VITA should crosswalk contractual requirements to the Security Standard. A crosswalk will help in identifying which requirements, if not met, could put an agency at risk, per the Security Standard. If VITA determines suppliers are not meeting any of these requirements, VITA should communicate with the affected agencies and provide guidance on what the agencies can do to comply with the Security Standard while the suppliers work to meet the requirements of the contract.

*Views of Responsible Officials:*

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## HUMAN RESOURCES AND PAYROLL

**2023-073: <u>Continue to Improve Off-Boarding Procedures</u>**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-079; 2021-011; 2020-014; 2019-015; 2019-017; 2019-018, 2018-083, 2017-077, 2016-068, 2015-081, 2014-063; 2019-036, 2018-038; 2019-070; 2019-071
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

DBHDS is not properly offboarding employees, retaining appropriate documentation to support the completion of offboarding procedures, and removing system access for employees timely. Our review of terminated employees included reviewing offboarding processes at five different facilities and reviewing system access removals for the entire agency. When reviewing offboarding processes, we identified that four out of the five facilities tested were not consistently completing an offboarding checklist for terminated employees. During our review, we specifically identified the following deficiencies:

- For 15 of 26 (58%) employees tested at four DBHDS facilities under review, the facilities did not complete an offboarding checklist.

- For 12 of 26 (46%) terminated employees tested at three DBHDS facilities, the facilities did not remove building/system access in a timely manner.

- For ten of 26 (38%) terminated employees tested at three DBHDS facilities, the facilities could not provide supporting documentation showing the employees returned state property prior to their termination.

- For six of 29 (21%) terminated employees tested, DBHDS did not remove access to the Commonwealth's accounting and financial reporting system within 24 hours of the employee's separation.

- For six of ten (60%) terminated employees tested, DBHDS did not remove access to the internal patient revenue system timely, within 24 hours of the employee's separation.

DBHDS's Central Office has provided facilities with offboarding guidance and a termination checklist, which the facilities were to incorporate into their existing procedures. The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual.

DBHDS experienced a high volume of turnover during the period under review. The volume of turnover was a contributing factor to these issues as well as other factors such as, a lack of communication, lack of oversight, competing priorities, job abandonment, and insufficient implementation of policies and procedures. Without sufficient and documented internal controls over terminated employees that ensure the return of Commonwealth property and removal of all access privileges, DBHDS is increasing the risk that terminated employees may retain physical access to Commonwealth property and unauthorized access to state and internal systems and sensitive information. The decentralized nature of the agency and the secure nature in which the facilities operate further increases the exposure risk.

DBHDS should continue to improve offboarding policies and procedures across its facilities. These policies and procedures should, at a minimum, include: the collection of Commonwealth property, timely removal of building access for terminated employees, and timely removal of all information system access in accordance with the Security Standard. Furthermore, these procedures should address unique situations such as job abandonment. DBHDS Central Office and management across all facilities should ensure proper implementation and adherence with offboarding policies and procedures to include retention of supporting documentation and sufficient communication between responsible departments.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-074: Improve Controls over the Payroll Certification Process**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

DBHDS should improve controls over the payroll certification process. Of the five facilities tested, four (80%) did not have evidence that the appropriate personnel reviewed the necessary pre- and post-certification reports or have documentation showing who prepared and reviewed payroll prior to certification. In addition, the facilities did not maintain proper documentation supporting any changes made to the payroll during the certification process. During the fiscal year under audit, the Commonwealth implemented a new payroll system. Formal guidance related to payroll certifications for the new system was issued late in the fiscal year and as a result DBHDS has not updated its policies and procedures to reflect the new payroll system. The exceptions noted were due to staff turnover, as well as not having updated policies and procedures to reflect the new payroll system.

CAPP Manual Topic 50800 – Payroll Confirmation details the required procedures that agencies must perform as part of the pre- and post-certification process related to payroll, and the supporting documentation that agencies must maintain. Additionally, CAPP Manual Topic 50800 states that there must be evidence of review such as initials or signatures, as well as the date of the review. By not following the proper payroll certification procedures, DBHDS increases the risk that inaccurate, unauthorized, or fraudulent payroll transactions could go undetected.

DBHDS Central Office should ensure that all facilities develop and implement policies and procedures for the payroll certification process that are specific to the new payroll system and in accordance with the CAPP Manual. Management should train employees responsible for the payroll certification process on the new policies and procedures and retain adequate documentation to provide evidence that employees followed the proper procedures including evidence of reports reviewed and supervisory review prior to certifying payroll, as well as support for any changes made to payroll.

*Views of Responsible Officials:*

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**2023-075: Continue to Improve Controls over Payroll Reconciliations**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-078; 2021-012; 2020-016
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

DBHDS continues to improve processes and controls over the payroll reconciliation process. In fiscal year 2020, DBHDS facilities were unable to provide documentation to support the required payroll reconciliations. Since the prior audit, DBHDS Central Office provided further guidance to facilities to ensure proper performance of payroll reconciliations and maintenance of appropriate supporting documentation. This area was not subject to audit during the last two audits due to ongoing corrective action and DBHDS transitioning to a new payroll system in fiscal year 2023, which affected the controls in place over the payroll reconciliation process. During fiscal year 2023, no DBHDS facilities reviewed performed reconciliations over tax deductions and withholdings by pay period or monthly. Furthermore, the facilities did not perform a reconciliation of the new payroll system to the financial system by pay period or monthly as required. Formal guidance related to payroll reconciliations for the new system was issued late in the fiscal year and as a result DBHDS has not updated its policies and procedures to reflect the new payroll system.

CAPP Manual Topic 50905 requires agencies to maintain key control totals and update them every time the agency processes payroll to facilitate the tax deduction and withholding

reconciliations. This topic also requires a monthly reconciliation over the control totals, tax deductions, and withholdings to help identify potential problems with payroll records such as pre-tax deductions not being properly taxed, manual payment processing that affected taxable fields incorrectly, or improper withholding of certain taxes. Furthermore, not performing the reconciliation may cause errors or discrepancies to go undetected. Additionally, performing a reconciliation of the payroll system to the financial system provides assurance that the agency is processing the correct amount of payroll and recording payroll in the appropriate funds and accounts.

DBHDS should continue to improve controls over the payroll reconciliation process, including performing all necessary reconciliations to ensure that payroll is accurate. Management should develop and distribute payroll reconciliation policies and procedures to facilities based on the new payroll system that meet the newly established CAPP Manual requirements.

*Views of Responsible Officials:*

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**2023-076: Continue to Improve Controls over the Retirement Benefits System Reconciliation**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-080; 2021-013; 2020-062; 2019-078; 2018-083; 2017-077; 2016-068; 2015-081; 2014-063
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

Individual DBHDS facilities did not adequately perform and document reconciliations between the Commonwealth's human resource and retirement benefits systems during fiscal year 2023. DBHDS has taken corrective actions since the prior audit to improve controls over the Commonwealth's retirement benefits system reconciliation, such as completing a reconciliation of creditable compensation. However, we noted the following deficiencies during our review of five facilities.

- Two facilities did not regularly review or address errors on the Centralized State Systems – Cancelled Records Report.

- Four facilities did not review the Commonwealth's human resource and payroll management billing exception reports for both months reviewed.

- Four facilities did not confirm the monthly contribution timely for 13 of 60 months (22%).

The facilities did not regularly review or address errors on the Centralized State Systems – Cancelled Records Report or review the Commonwealth's human resource and payroll management billing exception reports due to the implementation of the new payroll system. DBHDS has not developed policies and procedures specific to the new system. Guidance over the new payroll system was not available until late in the fiscal year which caused confusion over the requirements and led to the facilities not reviewing these reports or confirming the monthly contribution timely. Improper reconciliation processes can affect the integrity and accuracy of the information in the Commonwealth's retirement benefits system that determines pension liability calculations for the entire Commonwealth.

CAPP Manual Topic 50470 states that agencies must review and clear transactions on the Cancelled Records Report in the Commonwealth's retirement benefits system. Additionally, CAPP Manual Topic 50470 states that it is important to resolve exceptions on the Commonwealth's human resource and payroll management billing exception report as the automated transactions result in a charge to the agency for the employee's portion. The Code of Virginia prohibits employers from paying the employee portion. CAPP Manual Topic 50470 also requires agencies to confirm retirement contributions by the 10th of the following month.

Management at DBHDS facilities should ensure that staff adequately perform and document monthly reconciliations of the Commonwealth's retirements benefits system, confirm the information timely, and retain documentation to support their review of the necessary reports. Further, management should develop detailed policies and procedures and provide adequate training to payroll and human resource staff to ensure that they know how to properly perform the reconciliation process.

*Views of Responsible Officials:*

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**2023-077: Improve Internal Controls over Employee Termination Process**

**Applicable to:** Department of Corrections-Central Administration

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Corrections Human Resources Department (Human Resources) does not have adequate internal controls over the terminated employee off-boarding process. As a result, we identified the following deficiencies:

- Human Resources was unable to confirm the collection of Commonwealth property for three of 19 (16%) terminated employees sampled.

- Human Resources did not enter six of 18 (33%) employees' termination date within the Commonwealth's human resource and payment management system (system) within 24 hours of the employees' termination date.

- Supervisors did not submit deactivation requests timely for the removal of system access for 21 of 25 (84%) terminated employees sampled.

Corrections' internal policy states that staff must complete termination checklists immediately to ensure they have addressed all separation issues regarding the employee. Performing checklists immediately upon employee separation provides confirmation of the collection of all Commonwealth property assigned to the employee, that staff have entered termination dates into the system within 24 hours, and the proper removal of system access. By supervisors not adequately completing and submitting the termination checklist, there is an increased risk of misappropriation of Commonwealth assets and employees having the ability to access Corrections' information systems and facilities after termination. In addition, the Security Standard Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Untimely termination of system access increases the risk of terminated employees retaining unauthorized access to state systems and sensitive information.

Corrections has multiple facilities throughout the Commonwealth. Each facility's Human Resources is responsible for maintaining accurate employee personnel records, completing the termination checklists, and performing off-boarding procedures. Since Corrections stores employee personnel records at each facility, documentation is not easily or readily obtainable. Human Resources should take the necessary steps to ensure supervisors perform their responsibilities to complete and submit the termination checklist and inform Corrections' IT Security Department of terminated employees to ensure timely deactivation of system access. Additionally, Corrections should review its current termination practices to ensure their policy is reasonable, that effective internal controls are in place, and documentation is readily available upon request.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-078: <u>Improve Internal Controls over Employee Separation Process</u>**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** 2022-081
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

The Authority does not have adequate internal controls over the completion of off-boarding checklists or removing access for terminated employees. Our sample of 30 terminated employees during fiscal year 2023 found:

- Supervisors completed eight of 30 (27%) checklists six to 34 business days after the employees' termination date; and

- For eight of 30 (27%) employees, the Authority removed system access six to 48 business days after the employees' termination date. Six instances were related to the Authority's active directory and two instances were related to the Commonwealth's electronic procurement system.

The Authority's human resource system generates an off-boarding checklist with multiple sections for completion by various departments. The five-day timeframe within the Authority's separations procedures is specific to the section of the checklist the direct supervisor must complete. The policy does not define specific timeframes for the completion of the other sections, which includes human resources, payroll, and information systems, nor does it define a timeframe for system removal. This makes it difficult to enforce adherence to policy and ensure timeliness of completion.

The Authority relies on active directory for the management of access to many of the Authority's critical systems, including the financial management system and the inventory and logistics system. Therefore, Human Resources does not track the removal of system access outside of the Authority's active directory. This leaves systems outside of the Authority's active directory, such as the Commonwealth's statewide systems, at risk for not having access removed timely.

A critical function of completed checklists is to ensure the timely removal of access to the Authority's systems and return of property. The Authority should review their current termination practices to ensure their policy is reasonable and effective internal controls are in place. Additionally, due to the Authority's unique structure, the Authority should define specific procedures for retail store employees, enforcement employees, and headquarter employees as access levels and risks are inherently different. This will enable Human Resources to better monitor and hold supervisors accountable for the timely completion of employee checklists and access removal.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-079: Improve Internal Controls over Employee Offboarding Process**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

Health does not have adequate internal controls over the terminated employee offboarding process. As a result, we identified the following deficiencies:

- The Office of Human Resources (Human Resources) did not enter three of 25 (12%) employees' termination dates within the Commonwealth's human resource and payment management system within 24 hours of the termination date.

- Human Resources was unable to confirm the collection of Commonwealth property for four of the 25 (16%) terminated employees sampled by the employees' termination dates.

- Supervisors did not submit timely notification of employees' termination to Human Resources for five of 25 (20%) terminated employees sampled to ensure timely removal of system access to Health's critical information systems.

- Human Resources was unable to locate the completed offboarding checklist for three of the 25 (12%) terminated employees sampled.

The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Additionally, Health's internal policy states that a separation checklist must be performed upon employee termination. Performing separation checklists immediately upon employee separation provides confirmation of the collection of all Commonwealth property assigned to the employees, increases the likelihood that termination dates are entered into the System within 24 hours, and ensures proper removal of access to Health's critical information systems. Not adequately completing the separation checklist increases the risk of misappropriation of Commonwealth assets.

Health's internal policy does not define specific timeframes for the completion of the separation checklist, which includes correspondence between Human Resources, OFM, and OIM, nor does it define a timeframe for system access removal. This lack of specificity makes it difficult to enforce adherence to the policy and ensure timeliness of completion. Health should review its current termination practices to ensure its policy is reasonable and internal controls are

operating effectively. Improving the policy and associated controls will enable Human Resources to better monitor the timely completion of the employee separation checklist and access removal, which will ultimately reduce rates of noncompliance with the Security Standard and ensure Health collects Commonwealth property prior to termination.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-080: Reconcile the Commonwealth's Retirement Benefits System**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-086
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

Human Resources does not sufficiently reconcile retirement contributions before confirming to the System that retirement data is correct. Specifically, Human Resources continues to not perform reconciliations between the Commonwealth's retirement benefits system and the Commonwealth's human resource and payroll management system and not review the Commonwealth's human resource and payroll management system cancelled records report.

CAPP Manual Topic 50410 states that agencies should perform a reconciliation of creditable compensation and the approved purchase of prior service agreements between the Commonwealth's human resource and payroll management and retirement benefits systems monthly before confirming the contribution. Further, the CAPP Manual Topic requires a daily review of the human resource and payroll management system cancelled records report.

Social Services transitioned to the human resources and payroll management system in April 2022 and its corrective action is dependent on obtaining an updated Scope of Services Manual from the Payroll Service Bureau to reflect the use of the human resource and payroll management system. Social Services contacted the Payroll Service Bureau in August 2023 to obtain an updated Scope of Services Manual; however, it was not available at that time and was informed that it was expected to be available within the next few months. Additionally, Human Resources initiated a process change to include a comparison of transactions keyed to the human resource and payroll management system and the Commonwealth's retirement benefits system. Finally, Human Resources implemented a new method to track changes, compare transactions between the two systems at least monthly, and make corrections as needed in July 2023.

Because of the extent of its corrective actions, Human Resources was not able to complete its corrective actions as of the end of fiscal year 2023. Human Resources plans to

complete its corrective action efforts by April 1, 2024. Insufficient reconciliation processes can affect the integrity of the information in the Commonwealth's retirement benefits system, which the System uses for pension liability calculations for the Commonwealth's agencies and institutions. Therefore, Human Resources should continue its corrective action efforts to ensure that it sufficiently reconciles retirement contributions before confirming to the Virginia Retirement System that retirement data is correct.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-081: Improve Processes over Employment Eligibility Verification**

**Applicable to:** University of Virginia

**Prior Year Finding Number:** 2022-087; 2021-015; 2020-019
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

In our prior report, we identified instances where the University Human Resources Office (Human Resources) did not comply with guidelines issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security by submitting incomplete Employment Eligibility Verification (I-9) Forms or untimely creating a case in the E-Verify system. In response, Human Resources improved procedures between the human resources system and the individual schools. Human Resources developed procedures for student workers to ensure timely entry of new hires into the human resources system, including terminating non-compliant student workers. As these corrective actions occurred at fiscal year-end of the period under audit, we will evaluate whether the corrective actions achieved the desired results during the fiscal year 2024 audit.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-082: Improve Timekeeping Controls**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

Medical Center supervisors are not reliably reviewing and approving employee timecards. The University's Internal Audit Department (Internal Audit) issued a payroll and timekeeping audit report in April 2023 which found in the six pay periods tested, only 52 percent to 58 percent of timecards received a supervisory review and approval. Additionally, Internal Audit found that the Medical Center has not developed or communicated a formal policy governing timekeeping internal control standards. The lack of oversight of employee timekeeping coupled with no formal, written policy to govern timekeeping controls places the Medical Center at increased risk for inaccurate, inappropriate, and fraudulent payroll payments.

The Medical Center should take corrective actions to address internal control findings in Internal Audit's payroll and timekeeping audit report and develop and communicate a formal policy regarding timekeeping internal controls. Further, the Medical Center should develop processes to monitor adherence to the established policy.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## THIRD-PARTY SERVICE PROVIDERS

**2023-083: Improve Oversight of Third-Party IT Service Providers**

**Applicable to:** Virginia Information Technologies Agency

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

VITA does not sufficiently document the timeliness and completeness of its oversight of IT third-party service providers in accordance with CAPP Manual Topic 10305 and the Hosted Environment Security Standard. VITA contracts with several service providers to provide IT infrastructure services. VITA obtains assurance over the operating effectiveness of the controls at each service provider by obtaining and reviewing SOC reports for both financial reporting (SOC 1) and IT security (SOC 2). Although VITA obtained and reviewed all required SOC reports for fiscal year 2023, we identified the following weaknesses:

- two of seven (29%) service providers did not provide their 2023 SOC 1 reports to VITA by September 1;

- for four of five (80%) service providers with subservice organizations, VITA did not obtain SOC reports for the subservice organizations or document a justification for why it did not obtain and review the subservice SOC reports;

- for six of six (100%) service providers that include complementary user entity controls in the SOC report, VITA did not document how the agency ensures the controls are in place and operating effectively; and

- for two of two (100%) service providers with qualified opinions, VITA did not properly identify the qualified opinions in the SOC Review Checklists nor document how the qualified opinions potentially affect VITA's operations.

The Hosted Environment Security Standard states that agency heads are accountable for maintaining compliance with the Security Standard, and agencies must enforce the compliance requirements through documented agreements and oversight of service providers. Additionally, CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service providers' internal control environments. Agencies must also maintain oversight over service providers to gain assurance over outsourced operations.

A primary cause of the weaknesses identified above is a lack of time to thoroughly review and document the evaluations of the SOC 1 reports. VITA expects all service providers to submit SOC 1 reports by September 1, and SOC 2 reports by November 1, of each year. When VITA receives the SOC reports, analysts review the reports and document their evaluation using the SOC Review Checklist. When there is a delay in obtaining SOC reports from service providers,

there is not sufficient time to thoroughly review the reports and evaluate the results. Although VITA completed the SOC 1 Review Checklists for each service provider, several of the initial checklists were incomplete, including missing documentation for risk ratings, subservice organizations, user control considerations, control objectives, and overall conclusion, which required VITA to revise the checklists. VITA should ensure all staff responsible for reviewing SOC reports, and completing SOC Review Checklists, receive adequate training on the various components of SOC reports to be able to thoroughly complete the checklists and evaluations.

VITA should work with its service providers to communicate all deadlines and ensure all service providers timely submit SOC reports to VITA to allow time for VITA to complete a thorough review and documentation of the reports. VITA should consider including contract terms with definitive deadlines for SOC report submission so that VITA is able to enforce timely submission of service provider SOC Reports. When VITA identifies modified opinions or exceptions in the SOC reports, VITA should sufficiently document the reasons for the modification of opinion and the assessment of the effect on VITA and the Commonwealth. Additionally, VITA should document the additional actions the agency will take to ensure the service provider sufficiently addresses exceptions.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-084: Develop and Implement a Third-Party Service Provider Oversight Process**

**Applicable to:** Department of Taxation

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Taxation does not have an effective, consistent, and documented process to identify, procure, maintain, and monitor external service providers that store, transfer, and process Taxation's mission critical and confidential data. As a result, Taxation does not have an accurate and complete listing of providers that Taxation managed alone and that VITA's Enterprise Cloud Oversight Service (ECOS) did not manage and monitor.

The Commonwealth's Hosted Environment Security Standard requires that agency management hold service providers accountable for compliance with the Commonwealth's security standards through documented agreements and oversight activities. Specifically, the Hosted Environment Security Standard requires Taxation to:

> "… develop, document, and disseminate a system and services acquisition policy that addresses purpose, scope, roles, responsibilities, management commitment, coordination among organizational entities, and compliance."

The Hosted Environment Security Standard also requires Taxation to have documented procedures and processes that facilitate the implementation of policies and associated controls. Lastly, the Hosted Environment Security Standard requires annual monitoring of the service providers' controls to ensure continued compliance with the Hosted Environment Security Standard and agency expectations (Hosted Environment Security Standard, Sections 1.1. Intent, SA-1 System and Services Acquisition Policy and Procedures, SA-9 External Information System Services.).

While Taxation's Internal Audit Department reviews assurance reports from some service providers every three years, the lack of an agency-wide list that is accurate and complete results in Taxation not reviewing some providers at all. Additionally, only reviewing the assurance reports every three years does not meet the Hosted Environment Security Standard requirement of performing annual reviews. Subsequently, service providers' internal control deficiencies may go undetected to Taxation for up to three years. The lack of documented policies and procedures that specifically address the contractual requirements that Taxation should consider before procuring service providers' services may result in Taxation not being able to hold service providers accountable to the Hosted Environment Security Standard.

Taxation is aware of the weaknesses due to a previously issued Internal Audit finding and planned to have formal policies and procedures established by September 2023. However, Taxation delayed corrective actions due to limited resources and other higher-priority tasks. Additionally, the lack of a formal process led to Taxation not being able to confirm a complete list of its providers.

Taxation should develop and document policies and procedures that align with the requirements in the Hosted Environment Security Standard for procuring and monitoring service providers. Taxation should then implement its formal process to consistently validate the effectiveness of service providers' security controls on an ongoing basis. Additionally, Taxation should identify and document in an agency-wide list its systems and services associated with service providers, which will assist with monitoring service providers. Effective service provider oversight will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-085: Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-089; 2021-019
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(a)
**Known Questioned Costs:** $0

Social Services continues to not have sufficient internal controls over SOC reports of service providers. Social Services uses service providers to perform functions such as administering the Electronic Benefit Transfer (EBT) process for public assistance programs, processing public assistance program applications, and performing call center functions. SOC reports, specifically SOC 1, Type 2 reports, provide an independent description and evaluation of the operating effectiveness of service providers' internal controls over financial processes and are a key tool in gaining an understanding of a service provider's internal control environment and maintaining oversight over outsourced operations. Social Services did not obtain, review, or document its review of service provider SOC reports to identify deficiencies or determine whether the reports provided adequate coverage over operations during state fiscal year 2023.

The CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service provider's internal control environment. Agencies must also maintain oversight over service providers to gain assurance over outsourced operations. Additionally, Section 1.1 of the Security Standard states that agency heads remain accountable for maintaining compliance with the Security Standard for information technology equipment, systems, and services procured from service providers, and that agencies must enforce the compliance requirements through documented agreements and oversight of the services provided. Finally, 2 CFR § 200.303(a) requires non-federal entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Social Services shares responsibilities for reviewing SOC reports with VITA's ECOS based on the type of SOC report. VITA obtains and reviews SOC 2 reports, which provide information on controls at service providers relevant to information system security, availability, processing integrity, and confidentiality or privacy. SOC 1 reports provide information on controls at the service providers relevant to Social Services' internal control over financial reporting. Designated staff in Social Services programmatic areas, who the service provider's services affect, should obtain and review SOC 1, Type 2 reports. Designated staff should communicate any complementary user entity controls to the Agency Risk Management and Internal Controls

Standards coordinator to ensure Social Services has properly designed and implemented the relevant controls. Additionally, designated staff should document their review of the SOC 1, Type 2 reports, noting if there were any deviations in controls, perform a review of the service provider management's response to any exceptions noted, and document Social Services' consideration of the significance of any deviations and their impact on Social Services' operations.

Social Services did not assign responsibility to a resource within the agency, knowledgeable of SOC reporting requirements, to develop an agency-wide policy to communicate expectations related to obtaining, reviewing, and documenting SOC 1, Type 2 reports for agency personnel to use when carrying out their programmatic responsibilities. As a result, the individuals responsible for obtaining and reviewing SOC 1, Type 2 reports misunderstood the services provided by ECOS, as ECOS does not obtain or review SOC 1, Type 2 reports, and did not have clear expectations as to what should be considered during their review of SOC 1, Type 2 reports.

Without adequate policies and procedures over service providers' operations, Social Services is unable to ensure its complementary user entity controls are sufficient to support their reliance on the service providers' control design, implementation, and operating effectiveness. Additionally, Social Services is unable to address any internal control deficiencies and/or exceptions identified in the SOC reports. Social Services is increasing the risk that it will not detect a weakness in a service provider's environment by not obtaining the necessary SOC reports timely or properly documenting its review of the reports.

Social Services should obtain, review, and document SOC 1, Type 2 reports for its service providers that significantly affect its financial activity. As part of its corrective action, Social Services should assign responsibility to a knowledgeable resource within the agency to develop an office-wide policy that other divisions can use when reviewing and documenting SOC reports. Policies and procedures should comply with the requirements outlined in the CAPP Manual and Security Standard and include, but not be limited to, the timeframes for obtaining SOC reports from the service provider, documentation requirements for user entity complementary controls, the steps needed to address internal control deficiencies and/or exceptions found in reviews, and the responsible staff for any corrective actions necessary to mitigate the risk to the Commonwealth until the service provider corrects the deficiency. After developing an agency-wide policy, Social Services should communicate it to all individuals responsible for overseeing service provider operations to ensure compliance with federal and state regulations.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-086: Improve Third-Party Oversight Process**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2022-090
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)
**Known Questioned Costs:** $0

Medical Assistance Services has made progress to document and implement a formal process for maintaining oversight for three of its IT third-party service providers that manage and support the Medicaid management system. However, Medical Assistance Services continues to not verify that one of its three service providers performs two controls as required by the Hosted Environment Security Standard. We communicated the two weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

ECOS confirms the two controls as part of its service for two of the three service providers; however, ECOS does not review the third service provider, and it is Medical Assistance Services' responsibility to verify the provider performs the required controls. Medical Assistance Services did not ensure the individuals responsible for monitoring the service providers are confirming these specific controls and processes within the required timeframe. Without maintaining appropriate oversight of its service providers, Medical Assistance Services cannot validate whether its service providers implement the required security controls to protect the agency's sensitive and mission-critical data.

Medical Assistance Services should improve its process by ensuring individuals tasked with monitoring service providers confirm the controls per the Hosted Environment Security Standard. Medical Assistance Services should ensure the individuals responsible for monitoring service providers implement and consistently perform formal oversight processes in a timely manner, which will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-087: <u>Continue Improving Oversight of Third-Party Service Providers</u>**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** 2022-092; 2021-021; 2020-069
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

The Authority has made significant progress to develop a formal and consistent process to oversee and manage its IT third-party service providers in accordance with the NIST Standard. Providers are entities that perform tasks and business functions on behalf of the Authority.

Since the prior year's audit, the Authority has revised its Procurement Policy and developed procedures that establish a formal process to procure and monitor its service providers on an ongoing basis. However, the following two weaknesses remain:

- The Authority has not received and reviewed independent audit assurance for five of its 46 (11%) service providers. The Authority's procedures require the Information Security Department, or functional area responsible for reviews, to obtain and review a SOC report. By not receiving and reviewing independent audit assurance, such as a SOC report, for each service provider on an ongoing basis, the Authority cannot validate that the service providers have effective IT controls to protect the Authority's sensitive and confidential data, increasing the chance of a breach or possible data disclosure.

- The Authority has not completed a formal risk assessment for 43 of its 46 (93%) service providers. The Authority's Information Security Risk Management Policy requires the Information Security department to perform information systems security risk assessments for critical information systems and production applications at least once every three years. Without completing risk assessments, the Information Security department is unable to determine the risks that impact the Authority's sensitive data or providers and dedicate the resources to implement appropriate security controls to reduce or mitigate those risks.

During fiscal year 2023 the ISO developed and implemented a new service provider oversight process. Due to the timing of the Authority's implementation of the new process, the Authority did not have sufficient time to complete its corrective actions to fully resolve the prior year's weaknesses.

The Authority should continue enforcing its new policy and procedure to obtain and review independent audit assurance for each service provider on an ongoing basis. The Authority should also conduct a formal risk assessment for each service provider to validate IT controls and mitigate potential risks. This will help to safeguard the confidentiality, integrity, and availability of the Authority's sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-088: Continue Improving Service Provider Oversight**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** 2022-093; 2021-022
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Transportation continues not to consistently monitor its third-party Software as a Service (SaaS) providers that fall under ECOS. Transportation uses VITA's ECOS to assist with gaining assurance that its SaaS providers implement the minimum-security controls required by the Hosted Environment Security Standard. Specifically, Transportation has not received independent audit assurance reports for three of its 19 (16%) SaaS providers under active ECOS oversight. Transportation also has not documented its review and evaluation of the independent audit assurance reports received for the remaining 16 SaaS providers under active ECOS oversight.

Transportation has made progress since the prior audit by developing a process to track monthly compliance reports and annual independent audit reports received from ECOS. However, the new process does not include documenting Transportation's review and evaluation of each independent audit assurance report. Transportation follows the Hosted Environment Security Standard, which requires the organization to employ appropriate processes, methods, and techniques to monitor security control compliance for service providers on an ongoing basis (Hosted Environment Security Standard, Section SA-9(c)). Without reviewing and evaluating the independent audit assurance reports and consistently managing its third-party SaaS providers, Transportation cannot validate that its SaaS providers implement the required controls to protect Transportation's sensitive and confidential data.

Transportation prioritized updating and implementing the new process that documents when Transportation receives and reviews monthly compliance reports and communicates with ECOS regarding any issues. Additionally, the new process documents when independent audit assurance reports are due. However, Transportation's process does not include the requirement to document the review and evaluation of each annual independent audit assurance report.

Transportation should consistently obtain, review, and evaluate each independent audit assurance report from ECOS for each SaaS provider. Transportation should also update and implement a process that includes the expectation to document the review and evaluation of each independent audit assurance report received and follow-up with ECOS regarding control deficiencies identified in the reports. Proper review and evaluation of SaaS provider assurance

reports will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-089: Improve Procedures and Process for Oversight of Third-Party IT Service Providers**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Lottery does not have certain elements in its policies and current process to consistently maintain oversight of its IT third-party service providers in accordance with the Hosted Environment Security Standard.

Lottery has a Security Operation Control Report Review Process to outline requirements for Lottery's annual review of service providers' independent audit assurance. Additionally, Lottery added service provider acquisitions and renewals to its Security and Technical Architecture Review team's process to assess and approve the proposed service provider and solution prior to procurement. However, the following weaknesses exist:

- Lottery does not document and maintain a complete and accurate list of its service providers that perform business functions or processes on behalf of Lottery. Without an accurate list of all service providers, Lottery is unable to validate that all service providers are complying with contractual requirements and implement security controls to protect Lottery's sensitive data (Hosted Environment Security Standard, Section CA-3 and CA-3-COV Information System Connections).

- Lottery does not have formal policies and procedures that outline contractual agreement language requirements for service providers based on the service procured. The Hosted Environment Security Standard requires Lottery to include specific requirements, descriptions, and criteria in the acquisition contract for the information system, system component, or information system service. The minimum requirements include security strength requirements, security assurance requirements, security-related documentation requirements, and requirements for protecting security-related documentation. Without formal policies and procedures to ensure the consistent application of contractual language requirements to service provider agreements, Lottery's agreements may not include requirements to protect Lottery's sensitive data or perform a task. Also, Lottery is unable to compel the service

provider to give Lottery certain documentation that verifies compliance with Lottery's internal policies and the Hosted Environment Security Standard and implementation of specific security measures to protect Lottery's sensitive data (Hosted Environment Security Standard, Sections 1.1 Intent, SA-4 Acquisitions).

- Lottery does not contractually require its service providers to provide independent audit assurance reports on an annual basis. Additionally, Lottery does not conduct annual security audits or reviews of all service providers' independent audit assurance reports. While Lottery conducts a review of a proposed service provider's independent audit assurance report prior to approval and implementation, Lottery only conducts an annual review of independent audit assurance for two of its service providers. Lottery's Security Operation Control Report Review Process requires, in accordance with the Hosted Environment Security Standard, for Lottery to perform an annual security audit of the environment or review the annual audit report of the environment conducted by an independent, third-party audit firm on an annual basis. Without conducting an annual review of the independent audit assurance report for all service providers, Lottery is unable to verify if service providers implemented the necessary security controls and processes, as required by the contract agreements and the Hosted Environment Security Standard, to protect Lottery's sensitive data. Additionally, Lottery is unable to review the list of complementary controls traditionally included in a service provider's independent audit assurance report to determine whether Lottery needs to implement applicable security controls to mitigate potential risks (Hosted Environment Security Standard, Sections 1.1 Intent, SA-9-COV-3 External Information System Services).

- Lottery does not have a process to confirm the exact location of sensitive data monthly after implementation. Lottery also does not contractually restrict the location of information processing, data, and information system services to locations within the continental United States. By not restricting its data to U.S. borders and confirming the location of its data monthly, Lottery increases the risk that its data may be offshored and not governed by Commonwealth and U.S. laws and regulations (Hosted Environment Security Standard, Sections 1.1 Intent, SA-9-COV-1 External Information System Services).

- Lottery does not require its service providers to provide vulnerability scan reports every 90 days. Lottery also does not have a process to review the vulnerability scan reports to verify service providers are applying patching and mitigation efforts in a timely manner in accordance with its internal policies and the Hosted Environment Security Standard. By not obtaining and reviewing the vulnerability scan reports and enforcing remediation requirements, Lottery may be exposed to an increased risk of a successful cyberattack, exploit, and data breach in its service providers' environments (Hosted Environment Security Standard, Sections 1.1 Intent, SA-9-COV-3 External Information System Services).

- Lottery does not establish a data escrow policy or exit plan to address the data recovery process in case of system failure or facility issues and ensure providers return all copies of data to Lottery at the end of the contract. Without establishing a data escrow policy or other exit plan, Lottery is at risk of not having its data recovered as needed or ensuring the removal of data from the service providers' systems at the end of the contract (Hosted Environment Security Standard, Section SA-9-COV-2 External Information System Services).

Lottery's lack of formal policies and procedures that fully align with the Hosted Environment Security Standard, outlining all requirements for Lottery's acquisition and oversight of its service providers led to the weaknesses noted above. Additionally, the absence of a complete and accurate service provider list led to Lottery not ensuring it conducted its oversight process for all service providers.

Lottery should improve policies and procedures to align with the Hosted Environment Security Standard and outline Lottery's requirements and process for consistently procuring and maintaining oversight of its service providers on an ongoing basis. Lottery should also identify and document a list of its service providers and implement a process for maintaining the list to ensure it is current. Additionally, Lottery should communicate required security controls to its service providers through documented agreements, as appropriate. Furthermore, Lottery should request and evaluate the necessary security documentation from each service provider to ensure the service provider has effective operating controls to protect Lottery's sensitive data. Employing appropriate processes, methods, and techniques to monitor service providers' security control compliance on an ongoing basis will help address the weaknesses listed above and ensure the confidentiality, integrity, and availability of Lottery's sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-090: Improve IT Service Provider Oversight**

**Applicable to:** Virginia Commonwealth University

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

The University does not appropriately monitor the effectiveness of the security controls of IT service providers in accordance with the University's adopted Information Security Standard, the ISO Standard, as well as the University's standards, including the University's

Business Partner Security Standard. Service providers are organizations that perform certain business tasks or functions on behalf of the University.

The ISO standard requires the University to implement certain controls to gain assurance over its service providers and reduce the risk to the confidentiality, integrity, and availability of the University's sensitive data and information. During fiscal year 2023, the University did not review an independent audit assurance report for its enterprise resources planning system service provider. Additionally, the University does not obtain and review independent audit assurance reports for the University's subservice providers. This is a result of the University's Information Security Office allocating resources to other initiatives during the year, and not having a policy or procedure that requires the assessment and documentation of the significance and risk of activities provided by subservice providers.

The Information Security Office should adhere to the University's Business Partner Security Standard and obtain and review independent audit assurance reports for all significant service providers on an annual basis. Additionally, the Information Security Office should evaluate and determine which subservice providers are significant to the University's operations. For all significant subservice providers, the University should determine the best way to obtain assurance over the relevant controls at the subservice provider and document the results of the procedures performed. This could include obtaining and reviewing independent audit assurance reports for the subservice providers. Doing so will help safeguard the confidentiality, integrity, and availability of the University's sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-091: Improve Third-Party Service Provider Process**

**Applicable to:** Department of Education - Direct Aid to Public Education

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

Education does not monitor the effectiveness of security controls of external service providers that fall under ECOS. Service providers are organizations that perform outsourced business tasks or functions on behalf of Education and the Commonwealth. Education uses VITA's ECOS to assist the agency with gaining assurance that its service providers implement the minimum-security controls required by the Hosted Environment Security Standard. Education uses seven service providers for mission-critical business functions that process and store sensitive data.

Specifically, Education does not have policies or procedures that assign roles and responsibilities to ensure that Education works with ECOS to receive and review communications from service providers. As a result, our review identified the following weaknesses:

- Education does not receive and review monthly status reports that confirm the exact geographic location of data and provide vulnerability scan results for two of its seven service providers.

- Education does not have a formal contractual agreement with one of its seven service providers.

- Education does not identify subservice organizations that deliver or assist in the delivery of a service relied upon to support a service provider's environment. Additionally, Education does not assess and document significant services provided by subservice organizations that require assurance of controls.

The Hosted Environment Security Standard, Section 1.1, states management remains accountable for maintaining compliance with the Hosted Environment Security Standard through documented agreements and oversight of services provided. Education procured multiple service providers in recent years and only recently prioritized establishing a formal service provider oversight process for existing providers and providers currently in procurement, which contributed to the weaknesses identified above.

Education should mature its policies and procedures to align with the Hosted Environment Security Standard and outline its requirements and processes for consistently maintaining ongoing oversight of its service providers. By gaining assurance over the effectiveness of each service provider's operating controls, Education will help to ensure the confidentiality, integrity, and availability of sensitive data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## CONFLICT OF INTERESTS ACT

**2023-092: Ensure Compliance with the Conflict of Interests Act**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-096; 2021-059
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

In fiscal year 2021, DBHDS did not properly identify and track individuals in a position of trust to ensure compliance with the Virginia's State and Local Government Conflict of Interests Act (COIA) requirements. In addition, DBHDS did not ensure the required employees completed the mandatory training. DBHDS has since provided policies and procedures regarding COIA compliance requirements to all DBHDS facilities. DBHDS Central Office Human Resources is now in the process of monitoring all DBHDS facilities to ensure they meet all necessary training requirements within the two-year required timeframe; however, corrective action remains ongoing and DBHDS continues to improve its processes to ensure compliance with all COIA requirements. Due to ongoing corrective action during the period under audit, we did not perform testing of compliance with COIA requirements during the current audit.

Per § 2.2-3114 of the Code of Virginia, persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council, as a condition to assuming office or employment, and thereafter shall file such a statement annually on or before February 1. Section 2.2-3130 of the Code of Virginia requires that each employee within a position of trust complete COIA training within two months of their hire date and at least once every two years after the initial training.

Without appropriately identifying employees in positions of trust and ensuring completion of required training, DBHDS could be susceptible to actual or perceived conflicts of interest and may limit its ability to hold its employees accountable for not knowing how to recognize and resolve a conflict of interest. Employees and board members could be subject to penalties for inadequate disclosure on their filings, as outlined within § 2.2-3120 through § 2.2-3127 of the Code of Virginia.

DBHDS should continue to monitor all DBHDS facilities to ensure that employees within positions of trust file the appropriate disclosures upon hire or promotion, and subsequently at each annual filing period. In addition, DBHDS should continue to monitor employees to ensure they complete the required COIA training timely.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-093: Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-097; 2021-060
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Procurement and Suspension and Debarment - 2 CFR § 200.317
**Known Questioned Costs:** $0

Human Resources is not monitoring compliance with its internal procedures to ensure individuals in positions of trust file the required Statement of Economic Interests (SOEI) disclosure form and complete the orientation training in accordance with the Code of Virginia. As part of its corrective action efforts, Human Resources is taking the following steps to ensure that it complies with COIA and its internal procedures:

- Human Resources transitioned conflict of interests related processes to its Compliance unit in January 2023.

- Human Resources is updating the field used in the Commonwealth's human resources and payroll management system to identify positions of trust for newly added or removed positions.

- Social Services' Conflict of Interests Coordinator is working with division directors to review conflict of interest criteria and identify positions by title and responsibility that require compliance with the COIA.

- Social Services' Conflict of Interests Coordinator is reviewing Social Services' new hire/transfer report two times a month to identify newly created or re-established positions that may not have been captured with the correct conflict of interest status.

- Social Services' Conflict of Interests Coordinator is reviewing conflict of interest training records for all identified positions, employees, and board members. Any employee or board member who is not in compliance with conflict of interests training requirements will be asked to complete the required training and completion dates will be monitored and tracked in a conflict of interests tracking spreadsheet. Social Services' Conflict of Interests Coordinator will review the conflict of interests tracking spreadsheet twice monthly and contact employees and board members whose training is nearing expiration.

Section 2.2-3114 and § 2.2-3118.2 of the Code of Virginia state that persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council of their personal interests, and such other information as is required on the form, on or before the day such office or position of employment is assumed, and thereafter shall file such a statement annually on or before February 1. Further, the § 2.2-3130 of the Code of Virginia states orientation training is required to be completed by filers within two months of their hire or appointment and at least once during each consecutive period of two calendar years. Finally, the Virginia Public Procurement Act requires state agencies to adopt the provisions of the COIA to promote ethics in public contracting and 2 CFR § 200.317 requires states to follow their procurement policies and procedures when procuring property and services with federal funds.

Because of the extent of its corrective actions, Human Resources was not able to complete its corrective actions as of the end of fiscal year 2023. Human Resources plans to complete its corrective action efforts by April 1, 2024. Without appropriately monitoring individuals in positions of trust, Social Services cannot assure itself that it is fully compliant with the provisions in the COIA. In effect, Social Services could be susceptible to actual or perceived conflicts of interests and may be limited in its ability to hold employees accountable. These actions could potentially lead to a violation of state or federal laws or regulations. Therefore, Human Resources should continue its corrective action efforts to ensure that it complies with the provisions of the COIA.

*Views of Responsible Officials:*

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## BENEFITS

**2023-094: <u>Improve Retirement Benefit Calculations</u>**

**Applicable to:** Virginia Retirement System

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency

The System improperly calculated retirement benefits for multiple retirees during fiscal year 2023. We noted the following exceptions in annuity payment, partial lump sum payment, and group life insurance payment calculations:

- Out of a sample of 50 new service retirees receiving a partial lump sum payment, the System incorrectly calculated one member's partial lump sum payment and annuity payment at the time of retirement resulting in a net underpayment of $1,166;

- Out of a sample of 21 disability retirees, the System used the improper salary amount to determine one member's group life insurance amount at the time of retirement resulting in a group life insurance calculation understated by $40,000. The System did not process any inaccurate payments relating to this error; and

- Out of a sample of 20 deceased members, the System incorrectly calculated one member's group life insurance amount at the time of retirement resulting in an underpayment of $1,400 to the member's beneficiary.

Retirement benefits are set according to §§ 51.1-155, 51.1-157, and 51.1-505 of the Code of Virginia. The Code of Virginia requires the System to pay member benefits accurately according to the criteria set within each subsection relevant to the member's status as disabled, service-retired, or receiving life insurance benefits. Additionally, the System has defined the proper calculation method for each type of benefit within the VRS member handbook.

Improper calculation of benefits resulted in underpayments to members and beneficiaries. While the dollar amount of likely errors in the total population of benefit payments is immaterial in relation to the System's financial statements, members of the System count on receiving the full and accurate payments they are due. Underpaying benefits or incorrectly calculating benefits may result in financial damage to beneficiaries who receive less than they are owed.

Each error noted within our sample resulted from unusual or infrequent circumstances as follows:

- The service retiree transferred from a Virginia Law Officers' Retirement System (VaLORS) position to a Plan 1 position and then back to a VaLORS position;

- The disability retiree received a pay increase after submitting a retirement application and the employer did not properly update the retiree's salary within the benefits system; and

- The deceased member was a disability retiree on a reduction schedule requiring notification from the third-party administrator (TPA) to the System.

In all three errors, manual processing and supervisory review failed to prevent or detect the calculation errors in the absence of automated solutions for these unusual or infrequent circumstances. In the deceased member error, communication broke down between the TPA and the System.

The System should take inventory of circumstances requiring manual retirement benefit calculations to identify calculations at greater risk of error. When automated solutions are not feasible for replacing high risk manual calculations, or are not cost-effective, the System should ensure its training, policies and procedures, and supervisory review processes are adequate to ensure accurate benefit calculations for its members.

*Views of Responsible Officials:*

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## EXPENSES AND ACCOUNTS PAYABLE

**2023-095: Improve Accounts Payable Controls**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control
**Severity of Deficiency:** Significant Deficiency

The Medical Center does not have adequate controls over accounts payable. Internal Audit issued a contract labor controls report in July 2023 which found the Controller directed staff to override accounts payable review and approval controls to pay a contract labor agency. Additionally, the Medical Center did not have adequate segregation of duties between the accounts payable and purchasing departments, as the Purchasing Manager and Account Payable Manager positions were occupied by the same employee.

The Medical Center's accounts payable policy states "demand payment documents are audited in accounts payable for propriety, accuracy, and authority prior to processing. Inappropriate/ incorrect documentation will be returned to the requestor with explanation of return." In addition, the principle of segregation of duties is fundamental to internal controls and the prevention of fraud. Adequate segregation of duties for vendor payments requires that accounts payable functions be segregated from purchasing, receiving, and general ledger recording functions. Bypassing this policy and internal control could lead to inaccurate, inappropriate, and fraudulent vendor payments. In 2022, payments to the contract labor agency totaled $197 million.

The Controller cited the integration of a new hospital system and a lack of staff with the expertise or availability to adequately review and approve the demand payment requests as reason for authorizing payment without prior review or approval. The Controller noted an internal memorandum depicting the segregation of duties arrangement as an interim solution and accepted the increased risk. The Medical Center should take corrective actions to address internal control findings in Internal Audit's contract labor controls report to ensure proper segregation of duties and approve vouchers prior to payment in accordance with its policies and procedures.

*Views of Responsible Officials:*

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## INVENTORY

**2023-096: Perform Complete Physical Inventory**

**Applicable to:** University of Virginia-Academic Division

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Research and Development Cluster (R&D) - Various at the University of Virginia (COVID-19)
**Federal Award Number and Year:** Various - 2023
**Name of Federal Agency:** Various
**Type of Compliance Requirement - Criteria:** Equipment and Real Property Management - 2 CFR § 200.313(d)(2)
**Known Questioned Costs:** $0

The University's Academic Division has not inventoried 6,810 assets, or 34 percent, of the University's 19,749 active assets in the past two fiscal periods. The assets not inventoried have a total net book value of approximately $28 million as of June 30, 2023.

Academic Division's policy FIN-034 requires an annual physical inventory of capital assets to properly safeguard assets and maintain fiscal accountability. Additionally, the Academic Division obtains equipment using federal awards, therefore it must comply with Title 2 U.S. Code of Federal Regulations (CFR) § 200.313(d)(2) that requires the Academic Division to take a physical inventory of property and reconcile to the property records at least once every two years.

Management attributes the incomplete inventory to the Academic Division's migration to a new financial system and asset scanner integration issues during the fiscal year. By not performing a complete physical inventory, the University increases the risk of misappropriation of property and may contribute to the inclusion of inaccurate information in the financial system, which could lead to misstatements in the financial statements. The Academic Division should ensure it completes a physical inventory in accordance with its policies and procedures and federal regulations.

*Views of Responsible Officials:*

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## GRANTS MANAGEMENT

**2023-097: <u>Perform Responsibilities Outlined in the Agency Monitoring Plan</u>**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-011; 2021-070; 2020-074; 2019-090; 2018-093
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Material Weakness
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.303(a); 2 CFR § 200.332
**Known Questioned Costs:** $0

Social Services' Compliance Division (Compliance) continues to not adhere to its established approach to oversee the agency's subrecipient monitoring activities, as outlined in its Agency Monitoring Plan. According to Social Services' Organizational Structure Report, Compliance is responsible for agency-wide compliance and risk mitigation that helps to ensure adherence to state and federal legal and regulatory standards, including subrecipient monitoring. During fiscal year 2023, Social Services disbursed approximately $619 million in federal funds through roughly 5,400 subawards from 35 federal grant programs. During the audit, we noted the following deviations from the Agency Monitoring Plan:

- While Compliance has updated and finalized the Agency Monitoring Plan, it has not communicated it to Subrecipient Monitoring Coordinators in divisions with subrecipient monitoring responsibilities. Because of the lack of communication, there were deviations from the Agency Monitoring Plan at the division level. For example, the Agency Monitoring Plan requires each division to monitor subrecipients once every three years. However, the Local Review Team did not consider this requirement because Compliance did not communicate the Agency Monitoring Plan to Subrecipient Monitoring Coordinators. The Local Review Team did, however, implement a risk-based approach to monitoring subrecipients as required by the Agency Monitoring Plan.

- Compliance continues to not review division monitoring plans to ensure the divisions implement a risk-based approach for monitoring subrecipients. The Agency Monitoring Plan states that Compliance will use a Monitoring Plan Checklist to evaluate and determine if all the required elements for subrecipient monitoring are present in each division's plan. Because of the lack of review, the Division of Benefit Programs' (Benefit Programs) fiscal year 2023 monitoring plan did not meet all the requirements outlined in the Agency Monitoring Plan because it did not include a risk-based approach for subrecipient monitoring and did not consider all subrecipients who receive funding from the TANF federal grant program. Additionally, while the

Office of New Americans has adequate subrecipient monitoring processes, it does not have a written monitoring plan as required by the Agency Monitoring Plan.

- Compliance continues to not analyze each division's subrecipient monitoring activities. As a result, Compliance has not produced quarterly reports of variances and noncompliance to brief Social Services' Executive Team on the agency's subrecipient monitoring activities. Because of Compliance's lack of analysis and communication, the Executive Team was unaware of the deviations noted above.

Title 2 CFR § 200.303(a) requires pass-through entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Without performing the responsibilities in the Agency Monitoring Plan, Social Services cannot provide reasonable assurance that the agency has complied with pass-through entity federal requirements at 2 CFR § 200.332. Because of the scope of this matter and the magnitude of Social Services' subrecipient monitoring responsibilities, we consider these weaknesses collectively to create a material weakness in internal control over compliance.

Since the prior audit, Compliance and Social Services' Executive Team have worked together to discuss solutions to address this audit finding. Social Services is considering procuring a grants management system and Compliance has worked with the agency's Division of Information Technology to determine whether it can utilize this system to fulfil its subrecipient monitoring responsibilities. Compliance has also discussed the need for additional staff to assist with subrecipient monitoring oversight with the Executive Team. However, Compliance has not implemented these corrective actions as of the end of fiscal year 2023 because of the level of effort and considerations involved with these corrective actions. Therefore, Compliance should continue to work with the Executive Team to make sure that it has the appropriate level of resources to fulfil its responsibilities in the Agency Monitoring Plan.

*Views of Responsible Officials:*

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**2023-098: <u>Review Non-Locality Subrecipient Single Audit Reports</u>**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-013; 2021-072; 2020-075; 2019-091; 2018-092
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Crime Victim Assistance - 16.575; Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19); Refugee and Entrant Assistance State/Replacement Designee Administered Programs - 93.566
**Federal Award Number and Year:** 2301VATANF; 2019-V2-GX-0054; 2020-V2-GX-0048; 15POVC-21-GG-00602-ASSI; 2301VARSSS; 2301VARCMA - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services; U.S. Department of Justice
**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(d)(3); 2 CFR § 200.332(f)
**Known Questioned Costs:** $0

Compliance continues to not review non-locality subrecipient Single Audit reports as established within the Agency Monitoring Plan. Non-locality subrecipients are subrecipients who are not local governments and are mainly comprised of non-profit organizations. During fiscal year 2023, Social Services disbursed approximately $87 million in federal funds to roughly 205 non-locality subrecipients. While reviewing the audit reports for the 26 non-locality subrecipients that received more than $750,000 in federal funds from Social Services, we noted the following:

- Seven non-locality subrecipients (27%) did not have a Single Audit report available in the Federal Audit Clearinghouse (Clearinghouse) for the most recent audit period. Social Services disbursed approximately $10 million in federal funds to these entities during fiscal year 2023.

- A non-locality subrecipient (4%) had audit findings that affected one of Social Services' federal grant programs. As a result of the lack of review over the non-locality subrecipient's Single Audit report, Social Services did not issue a management decision within six months of acceptance of the audit report by the Clearinghouse.

According to 2 CFR § 200.332(f), all pass-through entities must verify their subrecipients are audited if it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded $750,000. Additionally, 2 CFR § 200.332(d)(3) requires pass-through entities to issue a management decision within six months of acceptance of the audit report by the Clearinghouse. A management decision is Social Services' written determination, provided to its subrecipient, of the adequacy of the subrecipient's proposed corrective actions to address the audit findings, based on Social Services' evaluation of the audit findings and proposed corrective actions.

Without verifying whether non-locality subrecipients received a Single Audit, Compliance is unable to provide assurance that Social Services is meeting the audit requirements set forth in 2 CFR § 200.332(d)(3) and (f). Additionally, Compliance cannot provide Social Services with assurance that its subrecipient monitoring efforts are adequate without reviewing non-locality Single Audit reports.

In its corrective action plan as of the end of fiscal year 2023, Compliance indicated that it has worked with Social Services' Executive Team to put forth a budget request to procure a grants management system to assist with its subrecipient monitoring efforts. Additionally, Compliance is considering implementing a manual system where it will review non-locality Single Audit reports until it implements a permanent solution. However, Compliance was unable to procure a grants management system to support its subrecipient monitoring efforts during the fiscal year and it did not implement a manual system to comply with the requirements in 2 CFR § 200.332(d)(3) and (f) because of a lack of available resources.

Compliance should continue to work with Social Services' Executive Team to determine which solution(s) would be the most beneficial to the organization to comply with these federal requirements. Additionally, Compliance should consider using the query functionalities in the Clearinghouse to determine whether any of its non-locality subrecipients have audit findings that warrant a management decision.

*Views of Responsible Officials:*

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**2023-099: Communicate Responsibilities to Subrecipient Monitoring Coordinators**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-012; 2021-069; 2020-076
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5MAP - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(d)
**Known Questioned Costs:** $0

Compliance has not communicated responsibilities to subrecipient monitoring coordinators, as required by the Agency Monitoring Plan. Compliance's Agency Monitoring Plan serves as a guide in the development, implementation, and coordination of division monitoring plans and aims to address accountability and provide consistency in monitoring activities across

all Social Services' divisions and offices. During fiscal year 2023, Social Services disbursed approximately $619 million in federal funds from roughly 5,400 subawards.

Title 2 CFR § 200.332(d) requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward. Further, 2 CFR § 200.303(a) requires pass-through entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Since the prior audit, Compliance has updated and finalized the Agency Monitoring Plan but has been unable to communicate it to the subrecipient monitoring coordinators because of a lack of available resources. Without communicating responsibilities to subrecipient monitoring coordinators, Compliance cannot provide assurance that Social Services adequately monitors all its subrecipients to ensure they are achieving program objectives or complying with federal requirements. Compliance should continue to work with Social Services' Executive Team to obtain the appropriate resources so that it can communicate responsibilities to subrecipient monitoring coordinators.

*Views of Responsible Officials:*

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**2023-100: Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-016; 2021-071
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19); Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 2305VA5ADM; 2301VATANF - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(b)
**Known Questioned Costs:** $0

Benefit Programs did not evaluate subrecipients' risk of noncompliance with federal regulations related to the administration of the TANF federal grant program and the Medicaid Cluster during fiscal year 2023. Benefit Programs only considered the size of the subrecipient when determining the extent of monitoring necessary. Social Services disbursed approximately

$178 million to roughly 270 subrecipients from these federal programs during the period under review.

Title 2 CFR § 200.332(b) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Further, 2 CFR § 200.332(b) suggests that pass-through entities should consider the results of previous audits, the subrecipient's prior experience with the same or similar subawards, and whether the subrecipient has new personnel or new or substantially changed systems. Without performing the proper risk assessment procedures, Benefit Programs cannot demonstrate that it monitored the activities of the subrecipient as necessary to ensure that the pass-through entity used the subaward for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward.

As part of its corrective action, Benefit Programs created a new monitoring plan in April 2023 that includes a risk assessment tool that conforms with federal regulations. However, Benefit Programs did not place the new risk assessment tool into operation until after fiscal year 2023 because of the communication and training that needed to occur on the new monitoring plan. Benefit Programs should continue its corrective action efforts and confirm that program consultants are completing the risk assessment tool properly.

*Views of Responsible Officials:*

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**2023-101: Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-015
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)
**Federal Award Number and Year:** 2301VATANF - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(b); 2 CFR § 200.332(d)
**Known Questioned Costs:** $0

Benefit Programs fiscal year 2023 monitoring plan did not include all subrecipient programmatic activities for the TANF federal grant program. Benefit Programs' primary programmatic activity for the TANF federal grant program is eligibility determination functions

performed by local agencies. However, Benefit Programs also awards various competitive grants to local governments and non-profit organizations to help TANF recipients become self-sufficient.

According to 2 CFR § 200.322(b) all pass-through entities are required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Additionally, 2 CFR § 200.332(d) requires the pass-through entity to monitor the activities of the subrecipient as necessary to ensure it uses the subaward for authorized purposes, which comply with federal statutes, regulations, and the terms and conditions of the subaward; and that the subrecipient achieves subaward performance goals. Without including all programmatic activities in the monitoring plan, Benefit Programs cannot provide assurance that subrecipients used TANF federal grant funds for authorized purposes in compliance with federal statutes, regulations, and the terms and conditions of the subaward.

In response to the prior year's audit recommendation, Benefit Programs' management analyzed all its programmatic activities and verified that they were incorporated into its fiscal year 2024 monitoring plan. As part of its corrective action, Benefit Programs' management mandated that home office staff monitor subrecipients receiving TANF competitive grants once every three years and complete risk assessment procedures in other years to verify that there have not been any changes in the subrecipient's risk profile. Benefit Programs was unable to fully implement corrective action in fiscal year 2023 because of the efforts involved with creating and implementing a new monitoring plan and dedicating the resources to provide proper oversight. Benefit Programs should continue its corrective action efforts to confirm that it includes all programmatic activities within its monitoring plan and that it conducts monitoring activities in accordance with the monitoring plan.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-102: Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-014
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19); Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)
**Federal Award Number and Year:** 305VA5MAP; 2301VATANF - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(d)
**Known Questioned Costs:** $0

Benefit Programs did not oversee subrecipient monitoring activities to ensure they were conducted in accordance with its monitoring plan. During fiscal year 2023, Benefit Programs disbursed approximately $173 million in subaward payments from the TANF federal grant program and Medicaid Cluster. During the audit, we noted the following deviations from Benefit Programs' monitoring plan:

- Benefit Programs created a monitoring plan for fiscal year 2023 to comply with Compliance's Plan. Regional consultants, who perform subrecipient monitoring activities, created their own subrecipient monitoring schedules that were not consistent with Benefit Programs' monitoring plan. As a result, Benefit Programs only completed 35 of the 63 (56%) scheduled reviews for the TANF federal grant program and Medicaid Cluster. Regional consultants completed 28 additional reviews which Benefit Program did not originally included in its monitoring plan.

- Benefit Programs did not confirm that fiscal year 2023 monitoring review records uploaded to its data repository were complete. Some of the missing records included the agency notification letter, case selection sample, and subrecipient monitoring checklist.

Title 2 CFR § 200.332(d) requires the pass-through entity to monitor the activities of the subrecipient as necessary to ensure that it uses the subaward authorized purposes, which are in compliance with federal statutes, regulations, and the terms and conditions of the subaward. Without confirming that monitoring activities are conducted in accordance with the monitoring plan, Benefit Programs cannot provide assurance that it complied with the provisions at 2 CFR § 200.332(d).

In response to the prior year's audit recommendation, Benefit Programs created a new monitoring plan in April 2023 to address the deficiencies noted above. As part of its corrective action, Benefit Programs' subrecipient monitoring coordinator will be responsible for tracking regional consultants' monitoring activities, verifying that all relevant monitoring documents are

uploaded to its data repository, creating desk tools for regional consultants, and providing training on the new monitoring plan. Benefit Programs was unable to fully implement corrective action in fiscal year 2023 because of the efforts involved with creating and implementing a new monitoring plan and dedicating the resources to provide proper oversight. Benefit Programs should continue its corrective action efforts to confirm that monitoring activities are conducted in accordance with the monitoring plan.

*Views of Responsible Officials:*

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**2023-103: Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)
**Federal Award Number and Year:** 2301VATANF - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Eligibility - 2 CFR § 200.303(a)
**Known Questioned Costs:** $12,275

Social Services did not comply with certain federal eligibility requirements for the TANF federal grant program, resulting in known questioned costs of $12,275. The TANF federal grant program provided over $120 million in assistance to approximately 28,000 needy families during fiscal year 2023. During the audit, we reperformed the eligibility determinations for all needy families that received assistance during the fiscal year and identified 30 instances (<1%) where the facts in the recipient's case record did not support the eligibility determination. Specifically:

- For sixteen payments, staff did not properly assign to the state the rights the family member may have for child support. In 12 instances, Social Services underpaid benefit amounts to recipients, and in two instances, Social Services improperly denied benefits to the recipient due to manually entering child support payments beyond the acceptable timeframe. Staff incorrectly keyed the remaining two instances into the system but did not result in an adverse financial effect to the recipient or Social Services. Title 42 United States Code (USC) 608(a)(3) mandates that the State shall require that, as a condition of providing assistance, a member of the family assigned to the state the rights the family member may have for support from any other person and this assignment may not exceed the amount of assistance provided by the State.

- For eight payments, staff did not properly evaluate the income eligibility. Title 45 CFR § 263.2(b)(2) defines financially "needy" as financially eligible according to the state's quantified income and resource criteria, which Social Services quantifies through its TANF Manual as maximum income charts in Section 305, Appendix 1.

- For two payments, staff did not properly evaluate the extended absence of a child or adult to determine the effect on household eligibility. Title 42 USC 608(a)(10) mandates that a state may not provide assistance to an individual who is a parent (or other caretaker relative) of a minor child who fails to notify the state agency of the absence of the minor child from the home within five days of the date that it becomes clear to that individual that the child will be absent for the specified period of time.

- Staff did not properly reduce or terminate two payments for individuals not complying with the Commonwealth's work requirements for TANF recipients. Title 45 CFR §261.13 mandates that if an individual in a family receiving assistance refuses to engage in required work without good cause, a state must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual refuses or may terminate assistance.

- Staff did not properly evaluate the qualified alien status for one payment as required by 8 USC § 1611.

- One recipient had a failed eligibility determination yet received a payment from the case management system. Title 45 CFR § 206.10(a)(8) requires that each decision regarding eligibility or ineligibility to be supported by facts in the applicant's or recipient's case record.

Social Services relies on its case management system to properly determine eligibility, correctly calculate benefits payments, and achieve the federal requirements of the TANF federal grant program. Of the exceptions noted above, 16 of the 30 (53%) were the result of local agency eligibility workers mistakenly reporting child support payments as unearned revenue beyond the acceptable timeframe instead of assigning these payments to the Commonwealth for referral to the Division of Child Support Enforcement, as required by the CFR. The remaining 14 exceptions (47%) resulted from local agency eligibility workers manually overriding the eligibility determination made by the case management system and not including sufficient documentation to justify the rationale for the override. Social Services provides local agency eligibility workers with elevated access to the case management system so they can exercise their judgement during the applicant intake process. However, Social Services does not appear to monitor the use of manual overrides to ensure they are documented appropriately and that local agency eligibility workers are not using them excessively. In effect, Social Services places itself at risk of having to repay grant funds to the federal government if it does not comply with federal laws and regulations.

Social Services should provide additional training to local agency eligibility workers on how to properly determine and document eligibility determinations in the case management system. Additionally, Social Services should consider monitoring local agency eligibility worker's use of manual overrides to confirm that they properly document eligibility determinations in the case management system. By providing additional training and implementing additional internal controls, Social Services will be able to ensure that sufficient documentation supports each eligibility decision in its case management system in the applicant's or recipient's case record.

*Views of Responsible Officials:*

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS
## SECTION 3: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

### U.S. DEPARTMENT OF AGRICULTURE

**2023-022:** Improve IT Risk Management Program
**2023-061:** Improve Vulnerability Management Process

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

### U.S. DEPARTMENT OF EDUCATION

**2023-022:** Improve IT Risk Management Program
**2023-061:** Improve Vulnerability Management Process

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

### U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

**2023-010:** Improve Information Security Program and Controls
**2023-014:** Continue Improving IT Risk Management Program
**2023-015:** Improve Web Application Security
**2023-027:** Improve Information Security Program and IT Governance
**2023-034:** Evaluate Separation of Duty Conflicts within the Case Management System
**2023-035:** Perform Annual Review of Case Management System Access
**2023-036:** Perform Annual System Access Reviews
**2023-043:** Monitor Internal Controls to Ensure Timely Removal of System Access
**2023-049:** Continue Improving IT Change and Configuration Management Process
**2023-055:** Obtain and Review Information Security Audit
**2023-056:** Conduct Information Technology Security Audits
**2023-058:** Upgrade End-of-Life Technology
**2023-066:** Continue Developing Record Retention Requirements and Processes for Electronic Records
**2023-072:** Continue to Ensure ITISP Suppliers Meet all Contractual Requirements

**2023-085:** Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers
**2023-086:** Improve Third-Party Oversight Process
**2023-093:** Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act
**2023-097:** Perform Responsibilities Outlined in the Agency Monitoring Plan
**2023-098:** Review Non-Locality Subrecipient Single Audit Reports
**2023-099:** Communicate Responsibilities to Subrecipient Monitoring Coordinators
**2023-100:** Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations
**2023-101:** Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities
**2023-102:** Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan
**2023-103:** Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

**2023-104: Obtain Reasonable Assurance over Contractor Compliance with Program Regulations**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Material Weakness
**ALPT or Cluster Name and ALN:** Low-Income Household Water Assistance Program (LIHWAP) - 93.499 (COVID-19)
**Federal Award Number and Year:** 2101VALWC1 - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Eligibility - 2 CFR § 200.303(a); 2 CFR § 200.501(g)
**Known Questioned Costs:** $0

Social Services cannot provide reasonable assurance that its contractor administered the Low-Income Household Water Assistance Program (LIHWAP) in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Reasonable assurance is a high, but not absolute, level of assurance that the entity and its contractors have complied with federal laws and regulations.

The United States Department of Health and Human Services awarded approximately $25 million to Social Services to administer the LIHWAP federal grant program. The objective of the LIHWAP federal grant program is to meet unprecedented water services needs that arose during the COVID-19 pandemic and provide quick intervention to help the people facing high water or

wastewater costs compared to their income in resuming and/or maintaining their home water or wastewater services.

Social Services partnered with a for-profit contractor to administer the program on its behalf due to resource limitations and the need to provide this assistance to individuals as quickly as possible. Through its contractual agreement, Social Services assumed ultimate responsibility for program compliance and incorporated certain measures into its contractual agreement to maintain compliance with federal laws and regulations. Specifically, Social Services was to agree on performance self-assessment criteria with the contractor within 30 calendar days of the execution of the project start date, then have the contractor prepare a monthly self-assessment to report on such criteria. Social Services then had ten business days, after the receipt of the contractor's self-assessment, to audit the results of the contractor's service level obligations and performance requirements and discuss any discrepancies with the contractor to determine if invoice or payment adjustments were necessary.

Because of the fast-paced nature of the program and the need to provide the assistance to individuals as quickly as possible, Social Services was unable to agree on the performance criteria with the contractor. As a result, Social Services did not receive the monthly self-assessments from the contractor and audit them in accordance with the contractual agreement. While Social Services did have on-going discussions with the contractor about program compliance and did perform periodic reviews of applicant records, these reviews did not follow a systematic process that provides reasonable assurance over the contractor's compliance with program regulations.

Title 2 CFR § 200.501(g) states that the auditee is responsible for reviewing the contractor's records to determine program compliance. Additionally, 2 CFR § 200.303(a) states that non-federal entities must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Since Social Services has not implemented the contractual provisions related to the vendor's self-assessment reporting and performance auditing, we are unable to audit Social Services' compliance for the LIHWAP federal grant program and must disclaim an opinion on compliance for the program in the Commonwealth's Single Audit report. We also believe this matter represents a material weakness in internal control over compliance because there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

The contract between Social Services and the contractor ends on December 31, 2023. Thereafter, the contractor will transfer program records to Social Services within the subsequent months. Social Services has until June 2024 to close out the LIHWAP federal grant program and should fulfill its responsibilities for auditing the contractor's records for compliance before it closes the LIHWAP grant with the United States Department of Health and Human Services. Therefore, Social Services should implement an audit process that provides reasonable assurance that the contractor administered the LIHWAP federal grant program in accordance with federal

statutes, regulations, and the terms and conditions of the federal award before it closes the grant award. Additionally, Social Services' Executive Team should oversee the implementation of the audit process.

*Views of Responsible Officials:*

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**2023-105: Implement Internal Controls over TANF Federal Performance Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-103
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Material Weakness
**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)
**Federal Award Number and Year:** 2301VATANF - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Reporting - 45 CFR § 265.7(b)
**Known Questioned Costs:** $0

Benefit Programs does not have adequate internal controls in place to ensure accurate reporting in the Administration for Children and Families (ACF) 199 TANF Data Report (ACF-199) and 209 Separate State Programs – Maintenance-of-Effort (SSP-MOE) Data Report (ACF-209). ACF requires Social Services to submit this data to ACF quarterly, and ACF uses the data to determine whether the Commonwealth met the minimum work participation requirements for the TANF federal grant program.

Benefit Programs uses a third-party service provider to produce and submit the ACF-199 and ACF-209 reports and relies solely on the service provider's internal controls during the data extraction and data reporting process. During our review, we identified the following instances where the service provider did not report key line information accurately based on the information maintained in Social Services' case management system or other supporting data and Benefit Programs did not detect or correct these errors before the service provider submitted the data to ACF:

- Benefit Programs did not confirm that the reported information agreed to supporting data for three out of six (50%) of the "Total Number of TANF Families" key line items tested during the audit.

- Benefit Programs did not confirm that the reported information agreed to supporting data for two out of six (33%) of the "Total Number of SSP-MOE Families" key line items tested during the audit.

- Benefit Programs did not accurately report on the "Receives Subsidized Child Care" key line item for 14 out of 120 (12%) cases tested during the audit.

- Benefit Programs did not accurately report on the "Number of Months Countable Toward Federal Time Clock" for six out of 120 (5%) cases tested during the audit.

- Benefit Programs did not accurately report on the "Unsubsidized Employment" key line item for five out of 120 (4%) cases tested during the audit.

- Benefit Programs did not accurately report on the "Work Participation Status" key line item for five out of 120 (4%) cases tested during the audit.
- Benefit Programs did not accurately report on the "Hours of Participation" key line item for four out of 120 (3%) cases tested during the audit.

- Benefit Programs did not accurately report on the "Work Eligible Individual Indicator" key line item for one out of 120 (<1%) cases tested during the audit.

Title 45 CFR §265.7(b) requires states to have complete and accurate reports, which means that the reported data accurately reflects information available in case records, are free of computational errors, and are internally consistent. Reporting potentially inaccurate or incomplete information prevents the ACF from adequately monitoring Social Services' work participation rates and the overall performance for the TANF federal grant program. In addition, ACF can impose a penalty if it finds Social Services did not meet statutory required work participation rates.

Since the prior audit, Benefit Programs has worked with its service provider to analyze the reporting errors to determine the cause and appropriate actions to resolve these errors. However, because of its ongoing efforts to analyze and correct the reporting errors, Benefit Programs continues to rely on the error correction controls of the ACF, performed after report submission, and has not developed and implemented its own internal controls to obtain assurance over the accuracy of the data included within the service provider's submissions. Because of the scope of this matter and errors noted above, we consider it to be a material weakness in internal control. Additionally, we believe this matter represents material noncompliance since Social Services did not fully comply with the provisions at 45 CFR § 265.7(b).

Benefit Programs should implement internal controls over the TANF performance reporting process and include a documented secondary review process of the service provider's data. Benefit Programs should complete this review prior to the report submission to ensure accurate reporting of TANF work participation data to ACF in accordance with the ACF-199 and ACF-209 reporting instructions.

*Views of Responsible Officials:*

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**2023-106: Implement Internal Controls over TANF Federal Special Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)
**Federal Award Number and Year:** 2301VATANF - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services
**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR § 200.303(a); 45 CFR § 75.361
**Known Questioned Costs:** $0

Benefit Programs does not have adequate internal controls in place to ensure reasonably accurate reporting in the ACF Annual Report on State Maintenance-of-Effort (MOE) Programs (ACF-204) for the TANF federal grant program. ACF requires Social Services to submit this data to ACF annually and ACF uses this information in reports to Congress about how TANF programs are evolving, in assessing State and Territory MOE expenditures, and in assessing the need for legislative changes. During our review, we identified the following:

- Benefit Programs could not produce evidence to support a reasonable estimate for four out of six (66%) of the "Total number of families served under the program with MOE funds" key line items.

- Benefit Programs appeared to use an estimation process that did not have a sound basis for two out of six (33%) of the "Total number of families served under the program with MOE funds" key line items.

Title 2 CFR § 200.303(a) requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Further, 45 CFR § 75.361 requires that financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to a federal award must be retained for a period of three years from the date of submission.

The ACF-204 Reporting Instructions allow states the flexibility to use reasonable estimates with a sound basis when actual numbers are not available. However, Benefit Programs has not

dedicated the resources to implement appropriate internal controls and document its estimation and retention processes to demonstrate that it uses reasonable estimates with a sound basis to support the amounts reported in the ACF-204 report. Reporting potentially inaccurate information prevents the ACF from adequately monitoring Social Services' MOE programs and the overall performance for the TANF federal grant program. Therefore, Benefit Programs should dedicate the necessary resources to implement internal controls over the TANF special reporting process and include documented estimation and retention processes to ensure reasonably accurate reporting of TANF MOE Programs to ACF in accordance with the ACF-204 reporting instructions.

*Views of Responsible Officials:*

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**2023-107: Strengthen Internal Controls over FFATA Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-106
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Crime Victim Assistance - 16.575; Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19); Refugee and Entrant Assistance State/Replacement Designee Administered Programs - 93.566
**Federal Award Number and Year:** 2301VATANF; 2019-V2-GX-0054; 2020-V2-GX-0048; 15POVC-21-GG-00602-ASSI; 2301VARSSS; 2301VARCMA - 2023
**Name of Federal Agency:** U.S. Department of Health and Human Services; U.S. Department of Justice
**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR Part 170 Appendix A
**Known Questioned Costs:** $0

Finance does not maintain adequate internal control over Federal Funding Accountability and Transparency Act (FFATA) reporting. FFATA reporting is intended to provide full disclosure of how entities and organizations are obligating federal funding. During fiscal year 2023, Social Services disbursed approximately $619 million in federal funds from roughly 5,400 subawards. During our audit of the TANF, Refugee and Entrant Assistance State/Replacement Designee Administered Programs (Refugee Assistance), and Victims of Crime Act (VOCA) federal grant programs, we noted the following deviations from Finance's policy:

- Finance did not complete FFATA reporting submissions for 106 of 205 (52%) of the grant year 2023 TANF subawards that spent $30,000 or more during fiscal year 2023. Social Services disbursed approximately $7.9 million from these subawards during the fiscal year. Finance did not report TANF subawards to FFATA Subaward Reporting

System (FSRS) because program personnel did not submit the required information to Finance to report in FSRS.

- Finance did not complete FFATA reporting submissions for three of 17 (18%) of the grant year 2023 Refugee Assistance subawards that spent $30,000 or more during fiscal year 2023. Social Services disbursed approximately $126,000 from these subawards during the fiscal year. Finance did not report Refugee Assistance subawards to FSRS for these three subawards because the initial subaward amount was less than $30,000 and program personnel did not inform Finance that subsequent subaward modifications increased the subaward value to over $30,000.

- Finance did not complete FFATA reporting submissions for grant year 2023 VOCA subawards during fiscal year 2023. Social Services disbursed approximately $3.5 million from 129 subawards during the fiscal year. Social Services did not report this information to FSRS because it inadvertently assumed that it was a subrecipient of the Department of Criminal Justice Services and did not need to complete FFATA reporting as required by the VOCA Grant Special Conditions document.

Title 2 CFR Part 170 Appendix A requires the non-federal entity to report each obligating action exceeding $30,000 to the FSRS. Further, Title 2 CFR Part 170 Appendix A requires the non-federal entity to submit subaward information no later than the end of the month following the month in which it made the obligation. Finally, 2 CFR §200.303(a) states that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The decentralized nature of Social Services' grants management practices and the volume of subawards elevates the risk that Finance will not report all subaward information to FSRS. Although Finance sent periodic email reminders to program staff responsible for submitting FFATA data to Finance for submission to FSRS, program personnel overlooked a significant percentage of these submissions because of turnover and a lack of familiarity with FFATA reporting requirements. Additionally, Finance did not have a compensating internal control in place to detect subawards that it did not report to FSRS.

When Social Services does not upload all obligating actions meeting the reporting threshold to FSRS as required, a citizen or federal official may have a distorted view as to how Social Services is obligating federal funds. Therefore, Finance should continue to remind program personnel to submit required FFATA subaward reporting information to them and revise its policy to reflect any changes in its processes. Additionally, Finance should consider periodically checking Social Services' financial records to determine if there are instances where program personnel are not submitting the required FFATA subaward reporting information. If so, Finance should collect this information from them promptly to comply with the FFATA reporting requirements.

*Views of Responsible Officials:*

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## U.S. DEPARTMENT OF JUSTICE

**2023-098:** Review Non-Locality Subrecipient Single Audit Reports

The finding referenced above represents a compliance finding that could have a direct and material effect on the financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The details of this finding are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

**2023-108: Confirm Subrecipient Suspension or Debarment Status**

**Applicable to:** Department of Criminal Justice Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Crime Victim Assistance - 16.575
**Federal Award Number and Year:** 2019-V2-GX-0054; 2020-V2-GX-0048; 15POVC-21-GG-00602-ASSI - 2019; 2020; 2021
**Name of Federal Agency:** U.S. Department of Justice
**Type of Compliance Requirement - Criteria:** Procurement and Suspension and Debarment - 2 CFR Part 180
**Known Questioned Costs:** $0

The Office of Grants Management (Grants Management) could not confirm that 14 (58%) Victim of Crime Act grant subrecipients tested certified their suspension or debarment status prior to awarding the subrecipient funds. CFR part 180 restricts awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

While management was aware of the requirement, program staff inadvertently omitted the suspension and debarment certification form from the subrecipient's application documents. Grants Management places Criminal Justice Services at risk of providing federal funds to subrecipients who are ineligible for participating in federal assistance programs. Grants Management should ensure it confirms a subrecipient's suspension or debarment status prior to awarding grant funds.

*Views of Responsible Officials:*

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**2023-109: Ensure Compliance with FFATA Reporting Requirements**

**Applicable to:** Department of Criminal Justice Services

**Prior Year Finding Number:** N/A
**Type of Finding:** Internal Control and Compliance
**Severity of Deficiency:** Significant Deficiency
**ALPT or Cluster Name and ALN:** Crime Victim Assistance - 16.575
**Federal Award Number and Year:** 2019-V2-GX-0054; 2020-V2-GX-0048; 15POVC-21-GG-00602-ASSI - 2019; 2020; 2021
**Name of Federal Agency:** U.S. Department of Justice
**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR Part 170 Appendix A
**Known Questioned Costs:** $0

Grants Management did not accurately and timely complete FFATA reporting for the VOCA grant. A review of 24 subrecipients' FFATA reports identified:

- An incorrect subaward amount for one subrecipient;
- Missing FFATA report submission dates for nine subrecipients;
- Incorrect subaward obligation/action dates for eleven subrecipients;
- No FFATA report submission for one subrecipient; and
- Untimely FFATA report submissions for ten subrecipients.

Title 2 CFR Part 170 Appendix A requires the non-federal entity to report each obligating action, exceeding $30,000, to the FSRS. During state fiscal year 2023, Criminal Justice Services disbursed approximately $46 million in VOCA grant funds to subrecipients. Failure to submit FFATA reports, or including errors in reports, may result in a citizen or federal official having a distorted view of how Criminal Justice Services obligates VOCA grant funds. Grants Management staff lack the necessary training to ensure that FFATA reporting requirements were met. Grants Management should properly train staff on FFATA reporting requirements to ensure that its subrecipients' information is properly reported.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## U.S. DEPARTMENT OF LABOR

**2023-051:** Improve Change Control Process

The finding referenced above represents a compliance finding that could have a direct and material effect on the financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The details of this finding are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

## U.S. DEPARTMENT OF THE TREASURY

**2023-022:** Improve IT Risk Management Program
**2023-061:** Improve Vulnerability Management Process

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

## VARIOUS FEDERAL AWARDING AGENCIES

**2023-096:** Perform Complete Physical Inventory

The finding referenced above represents a compliance finding that could have a direct and material effect on the financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The details of this finding are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

# MANAGEMENT’S SECTION

COMMONWEALTH OF VIRGINIA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2018 | 2018-101 | 2015-098 | Improve Compliance Over Enrollment Reporting | N | Y | ED | NVCC | Corrective action is ongoing | It was identified that NVCC needed to review the procedures and make appropriate changes to address procedures during non-standard (summer) term, and train newly hired staff. The work crossed over into new fiscal year, partly due to change in staffing. | NVCC has met to finalize procedures and have applied quality controls in NVCC processes to ensure that NVCC maintains timely and accurate enrollment schedule reporting. NVCC has implemented the documented procedures on file. | No significant differences. |
| 2018 | 2018-101 | 2015-098 | Improve Compliance Over Enrollment Reporting | N | Y | ED | PDCCC | Resolved - corrective action is completed. | | | |
| 2018 | 2018-101 | 2015-098 | Improve Compliance Over Enrollment Reporting | N | Y | ED | RU | Corrective action is ongoing | This item is in a state of validation to ensure controls put into place confirm operating effectiveness. | The Office of Financial Aid and the Registrar's Office have improved and refined processes to address all parts of the APA Finding. The University's Office of Audit & Advisory Services (OAAS) has verified that implementation of these improvements was successful. However, testing discovered that process improvements were needed to ensure that enrollment information for students who had name changes was recorded in NSLDS accurately and timely. Additional test work for Spring 2023 unofficial withdrawals will occur in Summer 2023. | The sample of Fall 2022 unofficial withdrawals tested did not have the errors found in prior testing. However, the testing discovered that process improvements were needed to ensure that enrollment information for students who had name changes was recorded in NSLDS accurately and timely. |
| 2018 | 2018-101 | 2015-098 | Improve Compliance Over Enrollment Reporting | N | Y | ED | TCC | Corrective action is ongoing | Corrective action is ongoing. | Tidewater Community College personnel indicated a quality control review (QCR) was put in place. | No significant differences. |
| 2018 | 2018-101 | 2015-098 | Improve Compliance Over Enrollment Reporting | N | Y | ED | VPISU/ID | Corrective action is ongoing | The previous finding was based on graduation records that were transmitted by Virginia Tech to the National Student Clearinghouse not properly being sent over to NSLDS. The corrective action to that finding was to submit a separate system only file to the National Student Clearinghouse which was completed. After that file was in production however, Virginia Tech received additional information from the National Student Clearinghouse requiring further refinement of the system only file. Those changes increased the accuracy of reporting however resulted in a late filing to NSLDS as those records had not previously been submitted. In short, the refinement of the corrective action plan from the initial finding is what lead to the second finding. | Virginia Tech has a number of self audits in place to ensure the accuracy of the data that is transmitted to the National Student Clearinghouse. However, in order to assure that this data is properly being submitted to NSLDS Virginia Tech is attempting to develop an automated audit process against NSLDS data. Work has begun on this corrective action plan. | The previous corrective action plan was thought to be complete; however, Virginia Tech learned from the National Student Clearinghouse additional adjustments were needed to the system only file in order to ensure proper reporting to NSLDS. These additional changes were made, which lead to the late reporting found in the most recent audit. |
| 2018 | 2018-101 | 2015-098 | Improve Compliance Over Enrollment Reporting | N | Y | ED | VSU | Corrective action is ongoing | Timing of issuance, staff turnover, pandemic, and the NSLDS outage from July 2022 - February 2023 has delayed progress and the ability to validate data as originally planned leading to an extended timeframe to complete the full corrective action. | 1-VSU has received access to the NSLDS for Registrar staff. VSU is still trying to hire an additional staff member to maintain the enrollment reporting.<br>2-After VSU revitalization training with the vendor, VSU has successfully ran the 3 additional jobs in the application to assist with clean up and accuracy for enrollment reporting:<br>-expected graduation dates<br>-cleanup of EL term records<br>-time status<br>3-VSU has implemented monthly meetings with the Office of Financial Aid to ensure quality control reviews are conducted in collaboration with Office of the Registrar to ensure timely and accurate reporting. | Corrective action has remained the same. |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2019 | 2019-060 | 2018-057<br>2017-030<br>2016-009 | Continue Improving Database Security | Y | N | N/A | DOE/COO | Corrective action is ongoing | Continued work needed by Partnership to successfully comply with Standards. | ATOS has changed providers for the VITA provided SIEM solution. DOE is to get access first quarter 2022. DOE will wait to see if this provides the information needed from our logs. DOE is currently in the process of confirming with ATOS DOE servers to ensure logs are ready to go to the new SIEM. The DOE CISCO is working on a solution. Security Exception has been submitted since this is over 90 days. DOE is looking into the cost and an FTE for a SIEM tool that would solve this outstanding finding. | DOE's instance of a SIEM tool is still being implemented. The agency is still working with the vendor and VITA on configuration. DOE is anticipating having logs going into the SIEM tool by the end of the 3rd quarter. DOE has not been able to hire the part-time position to help support this project. Currently the ISO and Tech Director are working on this implementation as time permits. This could impact the speed in which DOE has SIEM tool fully operational. Archer exception is ongoing for this issue. |
| 2019 | 2019-064 | N/A | Mitigate Server Vulnerabilities | Y | N | N/A | TAX | Resolved - corrective action is completed. | | | |
| 2019 | 2019-093 | N/A | Improve Controls for Ensuring Quality Improvement Recommendations are Implemented | Y | Y | DOT | VDOT | Resolved - corrective action is completed. | | | |
| 2019 | 2019-108 | N/A | Improve Oversight of Third-Party Service Providers | N | Y | ED<br>SSA | DARS | Corrective action is ongoing | Corrective action is ongoing. | VIB solicited and issued an intent to award a contract to a vendor for a new enterprise resource planning (ERP) solution in the summer of 2022 that will replace both the manufacturing and retail ERPs. VIB has won VITA concurrence that the solution can be provided as a Platform as a Service (PaaS) solution if it passes the ECOS review process. The vendor has responded to two sets of questions rom the VITA ECOS Team and DARS is close to agreement that the security concerns of a PaaS solution can be satisfied. VIB hired a Project Manager to coordinate this work with VITA. There are regular project team meetings and project updates provided to VITA as required under their PMO. DARS is targeting to implement the first of many phased modules in the summer of 2023 if the project remains on track. | No significant differences. |
| 2020 | 2020-085 | 2017-090 | Strengthen Internal Control over Federal Awards | N | Y | DOD | DMA | Corrective action is ongoing | Corrective action is ongoing. | An interim policy has been created and is in the final stage of management review. A policy has been included in the interim policy previously referenced that gives guidance on how to ensure vendors are reviewed in the procurement process. | No significant differences. |
| 2021 | 2021-007 | 2020-012 | Continue Efforts to Develop a Schedule of Routine Accounting Adjustments | Y | N | N/A | DMV | Resolved - corrective action is completed. | | | |
| 2021 | 2021-073 | N/A | Reconcile Federal Assistance Programs | N | Y | ED | NVCC | Corrective action is ongoing | The auditor requested more detailed information from the original finding and had some questions about two system balances. As a result, NVCC reviewed processes to ensure that NVCC collaborated more closely with Student Financials to ensure a more timely, accurate, and thorough reconciliation process. | NVCC met with Student Financials staff to develop and document a more streamlined and defined process for reconciling records, across multiple systems. NVCC has implemented the documented processes. | No significant differences. |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2021 | 2021-075 | N/A | Promptly Return Unclaimed Aid to the Department of Education | Y | Y | ED | ODU | Corrective action is ongoing | Subsequent event - Discovery of the deficiency in timing of the Return of Unclaimed Aid process was identified through additional testing and reported to APA auditors. Corrective Action Plan status had been updated and reported in the quarterly CAP in December 2022 to DOA and APA. | Subsequent event - Unclaimed funds discovered after FY22 were returned to the Department of Education timely upon discovery. The Office of Finance has updated its formal procedure to perform due diligence on outstanding checks that include federal funds for checks written up to 240 days from initial check date. (Complete)<br><br>The Information Technology Services (ITS) is currently developing a revised aging report to further improve monitoring effectiveness. Testing has begun but not ready to put into production. (In Progress) | No significant differences. The Information Technology Services (ITS) is currently developing a revised aging report to further improve monitoring effectiveness. (In Progress) as described previously. |
| 2021 | 2021-075 | N/A | Promptly Return Unclaimed Aid to the Department of Education | Y | Y | ED | RU | Corrective action is ongoing | This item is in a state of validation to ensure controls put into place confirm operating effectiveness. | The Office of Financial Aid and the Department of General Accounting collaborated to make process revisions and updates to internal procedures. These procedures have been reviewed and are currently being validated. | Required procedures have been created. |
| 2021 | 2021-075 | N/A | Promptly Return Unclaimed Aid to the Department of Education | Y | Y | ED | VSU | Corrective action is ongoing | Timing of issuance in addition to staff turnover | VSU has allocated additional resources to the Student Accounts department to assist in improving operations and to ensure compliance regarding billings, collections, refunds, etc. Now that the new process is in place and implemented, we will ensure it is working as intended and meting all deadlines for the return of aid. | Corrective action has remained the same. |
| 2021 | 2021-077 | N/A | Promptly Return Unearned Title IV Funds to Department of Education | N | Y | ED | ODU | Corrective action is ongoing | Subsequent event - Discovery of the deficiency in timing of the Return of Title IV Fund process was identified on October 14, 2022, when the APA requested unofficial calculations for spring 2022 and summer 2022 semesters and staff quickly responded to the situation. Corrective Action Plan status had been updated and reported in the quarterly CAP in December 2022 to DOA and APA. | New CAP initiatives added to improve internal controls:<br>1. SFA management plans to engage vendor in 2023. (In Progress - engagement contract has been signed)<br>2. SFA management has counseled responsible staff and clarified expectations of duties surrounding the critical nature to process assigned duties promptly and timely. (Complete) | No significant differences except the University is committed to strengthen controls through the two new initiatives as described previously. |
| 2021 | 2021-078 | N/A | Improve Compliance Over Enrollment Reporting | Y | Y | ED | NSU | Corrective action is ongoing | At June 30, 2023 the corrective action to ensure compliance with accurate and timely enrollment data reporting to the National Student Loan Data System for students who had an enrollment level change, withdrawn, or gradated is ongoing. The University noted where updates in the current enrollment and term dates screens within the University ERP system were needed. | The University has updated the required enrollment screens in the system. These updates includes using specific data fields that will improve the reporting of accurate student credential, enrollment and graduation statuses to the Clearinghouse. As testing on the updates made to the enrollment screens are complete, the Registrar and Financial Aid Offices will work to ensure that files are sent to the Clearinghouse and reviewed for accuracy. Additionally, all error files will be worked timely to ensure the information sent to the Clearinghouse and the NSLDS are accurate. Checks and balance between the Registrar's Office and Financial Aid will be conducted after each submission to ensure the data is reflected accurately in the Clearinghouse and NSLDS. | The significant difference between the previous reported corrective action and the actual corrective action taken relates to the updating the University's ERP system to help with the reporting accurate enrollment status to the Clearinghouse and NSLDS. Utilizing the system will allow less manual entry of records to ensure files are accurate when batches are submitted. |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2021 | 2021-078 | N/A | Improve Compliance Over Enrollment Reporting | Y | Y | ED | NVCC | Corrective action is ongoing | It was identified that NVCC needed to review the procedures and make appropriate changes to address procedures during non-standard (summer) term, and train newly hired staff. The work crossed over into new fiscal year, partly due to change in staffing. | NVCC has met to finalize procedures and have applied quality controls in NVCC processes to ensure that NVCC maintains timely and accurate enrollment schedule reporting. NVCC has implemented the documented procedures on file. | No significant differences. |
| 2021 | 2021-078 | N/A | Improve Compliance Over Enrollment Reporting | Y | Y | ED | ODU | Corrective action is ongoing | Waiting for vendor to address what appear to be defects in the enrollment reporting job itself. The University Registrar reported one issue to the vendor last year and the vendor identified it as a defect. It was added to an open change request that has since been closed, but this particular defect was moved to its own change request and remains open, in a "reviewed" status. The defect remains open and in a "Reviewed" status as last reported in June 2023. | The Office of University Registrar is monitoring vendor's progress. | No significant differences. |
| 2021 | 2021-078 | N/A | Improve Compliance Over Enrollment Reporting | Y | Y | ED | VSU | Corrective action is ongoing | Timing of issuance, staff turnover, pandemic, and the NSLDS outage from July 2022 - February 2023 has delayed progress and the ability to validate data as originally planned leading to an extended timeframe to complete the full corrective action. | 1-VSU has received access to the NSLDS for Registrar staff. VSU is still trying to hire an additional staff member to maintain the enrollment reporting.<br>2-After VSU revitalization training with the vendor, VSU has successfully ran the 3 additional jobs in the application to assist with clean up and accuracy for enrollment reporting:<br>-expected graduation dates<br>-cleanup of EL term records<br>-time status<br>3-VSU has implemented monthly meetings with the Office of Financial Aid to ensure quality control reviews are conducted in collaboration with Office of the Registrar to ensure timely and accurate reporting. | Corrective action has remained the same. |
| 2021 | 2021-078 | 2020-080 | Improve Compliance Over Enrollment Reporting | Y | Y | ED | VPISU/ID | Corrective action is ongoing | The previous finding was based on graduation records that were transmitted by Virginia Polytechnic Institute and State University (VPISU) to the National Student Clearinghouse not properly being sent over to NSLDS. The corrective action to that finding was to submit a separate G only file to the National Student Clearinghouse which was completed. After that file was in production however, VPISU received additional information from the National Student Clearinghouse requiring further refinement of the G only file. Those changes increased the accuracy of reporting; however, what resulted was a late filing to NSLDS as those records had not previously been submitted. In short, the refinement of the corrective action plan from the initial finding is what lead to the second finding. | VPISU has a number of self audits in place to ensure the accuracy of the data that is transmitted to the National Student Clearinghouse. However, in order to assure that this data is properly being submitted to NSLDS, VPISU is attempting to develop an automated audit process against NSLDS data. Work has begun on this corrective action plan. | The previous corrective action plan was thought to be complete; however, in the spring of 2020 VPISU learned from the National Student Clearinghouse that additional adjustments were needed to the G only file in order to ensure proper reporting to NSLDS. These additional changes were made, which lead to the late reporting found in the most recent audit. |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2021 | 2021-078 | N/A | Improve Compliance Over Enrollment Reporting | Y | Y | ED | RU | Corrective action is ongoing | This item is in a state of validation to ensure controls put into place confirm operating effectiveness. | The Office of Financial Aid and the Registrar's Office have improved and refined processes to address all parts of the APA Finding 2021-078. The University's Office of Audit & Advisory Services (OAAS) has verified implementation of these improvements was successful. However, testing discovered that process improvements were needed to ensure that enrollment information for students who had name changes was recorded in NSLDS accurately and timely. Additional test work for Spring 2023 shows unofficial withdrawals will occur in Summer 2023. | The sample of Fall 2022 unofficial withdrawals tested did not have the errors found in prior testing. However, the testing discovered that process improvements were needed to ensure that enrollment information for students who had name changes was recorded in NSLDS accurately and timely. |
| 2021 | 2021-079 | N/A | Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act | Y | Y | ED | NSU | Resolved - corrective action is completed. | | | |
| 2021 | 2021-079 | N/A | Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act | Y | Y | ED | UVA/AD | Resolved - corrective action is completed. | | | |
| 2021 | 2021-081 | N/A | Improve Accuracy of Provider Relief Fund Reporting | N | Y | HHS | UVAH | Resolved - corrective action is completed. | | | |
| 2021 | 2021-082 | N/A | Complete FFATA Reporting for First Tier LIHEA Subawards | N | Y | HHS | DHCD | Corrective action is ongoing | Corrective action is ongoing. | Update FFATA reporting for applicable LIHEA subawards. | This is only partially resolved. APA in recent conversations mentions needs both policy (control) and implementation. DHCD needs to complete FFATA reporting for all applicable LIHEA subawards. |
| 2021 | 2021-083 | 2020-087 | Continue to Ensure Consistent Application of Subrecipient Monitoring Controls | N | Y | HHS | DBHDS | Resolved - corrective action is completed. | | | |
| 2021 | 2021-087 | N/A | Ensure Proper Monitoring over Outsourced Programmatic Functions | N | Y | USDT | DSBSD | Resolved - corrective action is completed. | | | |
| 2021 | 2021-089 | N/A | Obtain Assurance that Subrecipients are not Suspended or Debarred | N | Y | USDT | DHCD | Corrective action is ongoing | Policies and procedures have been created however, DHCD was unable to provide documentation to APA that these procedures occurred. | Documentation was presented to APA in Nov/Dec to satisfy this finding. | No significant differences. |
| 2021 | 2021-090 | N/A | Include Required Provisions in Contracts Supported with Federal Funds | N | Y | USDT | DHCD | Resolved - corrective action is completed. | | | |
| 2021 | 2021-091 | N/A | Complete FFATA Reporting for First Tier ERA Subaward | N | Y | USDT | DHCD | Resolved - corrective action is completed. | | | |
| 2021 | 2021-092 | N/A | Complete and Document Risk Assessment for Subrecipient to Determine Extent of Monitoring | N | Y | USDT | DHCD | Resolved - corrective action is completed. | | | |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | 2022-001 | 2021-008 | Improve Governance Structure and Resources Surrounding Financial Reporting Process | Y | N | N/A | UVA | Corrective action is ongoing | Remediation efforts are ongoing. | UVA will continue to implement a combination of improved business processes and future reporting enhancements focused more on technical and operational presentation of UVA respective, and consolidated, GAAP statements. These will include detective controls and analysis of UVA respective close processes, more frequent reconciliations, as well as additional review and verification of statement presentation to the Auditor of Public Accounts. It is important to reiterate that both Medical Center and the Consolidated statements undergo separate audits from the APA, with Medical Center and the Academic Division operating as separate state agencies – both of which are material to the Consolidated Statements. Current and Ongoing: The University will continue to meet monthly with leadership to provide updates on all related aspects of UVA's financial reporting environment. The collective management team will also update the President and Audit Chair bi-monthly or as needed. In addition, UVA will continue to use third party expertise and external audits forits component units including Community Health, as well as for technical assistance on new Government Accounting Standard Board adoption and actuarial support. Lastly, continued recruitment of professionals to ensure full staffing at both the Medical Center and Academic accounting and reporting teams will be ongoing as vacancies may arise. The University will continue to meet regularly with the APA in preparation for, and during, the FY2024 audit. Moving forward, APA status meetings will occur for the Academic Division, Medical Center Division, and the Consolidated team jointly, along with any other relevant parties. Immediate Corrective Action: The University will immediately begin planning for all year end statement preparation procedures as well as the overall consolidation process, including but not limited to, duties and responsibilities, testing and review protocols, additional review and detective controls, quality assurance measures, and potential realignment or personnel enhancements that can increase or improve the overall reporting and control environment. This plan will be reviewed by the Audit Chair and President on or before March 2024. The Board of Visitors was updated regarding the status of this management point in the December 7th Audit Committee. Leadership will finalize a remediation plan and share with the APA and the Audit Committee of the Board of Visitors no later than January 2024. | No significant differences in corrective actions previously reported. Remediation efforts are ongoing, and revised estimated completion date is now June 30, 2024. |
| 2022 | 2022-002 | N/A | Strengthen Controls over Financial Reporting | Y | N | N/A | DHRM | Corrective action is ongoing | Short Staffed. | Finance has hired a new CFO. | Finance has hired a new CFO. |
| 2022 | 2022-003 | 2021-002 | Strengthen Controls over Financial Reporting | Y | N | N/A | VDH | Corrective action is ongoing | Significant staff vacancies leading to lack of knowledge and training. | Actively recruiting for vacant positions, reviewing processes, and providing training. | Two key positions have been filled. |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | 2022-004 | N/A | Properly Prepare the Schedule of Expenditures of Federal Awards | Y | N | N/A | VDH | Corrective action is ongoing | Corrective action is ongoing. | Developed a remediation plan, interviewed key stakeholders, reviewed policies and job aids, developed current state process flow. | No significant differences. |
| 2022 | 2022-005 | N/A | Improve Controls over Journal Entries | Y | N | N/A | VDH | Corrective action is ongoing | Corrective action is ongoing. | Developed a remediation plan, interviewed key stakeholders, reviewed policies and job aids, developed current state process flows, developed future state process flows, drafted new VDH journal entry policy. | No significant differences. |
| 2022 | 2022-006 | N/A | Implement a Data/Records Retention Policy and Solution for Automated Reconciliations | Y | N | N/A | ABC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-007 | N/A | Retain Inventory Documentation | Y | N | N/A | ABC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-008 | 2021-010 | Continue to Improve Controls over the Calculation of Contractual Commitments | Y | N | N/A | DBHDS | Corrective action is ongoing | Staffing challenges, lack of policies and procedures around the area, and coordinated effort between multiple divisions. | DBHDS has already developed procedures for the calculation of this commitment. Also, staff resources in the Office of Procurement and Administration are back to normal levels. On the capital outlay side of things, see response to finding 2022-098 for information on developed procedures in that area. | Due to the electronic procurement system upgrade, it has become more challenging to track encumbrances but once fixed, DBHDS should be able to monitor these better. |
| 2022 | 2022-009 | N/A | Improve Payroll Accounting and Financial Reporting Processes | Y | N | N/A | UVA/AD | Resolved - corrective action is completed. | | | |
| 2022 | 2022-010 | 2021-064 | Comply with Federal Requirements for Review of Tax Performance System | Y | Y | DOL | VEC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-011 | 2021-070<br>2020-074<br>2019-090<br>2018-093 | Perform Responsibilities Outlined in the Agency Monitoring Plan | Y | Y | HHS | DSS | Corrective action is ongoing | Compliance initial budget request was denied due to reappropriation of funds to other critical programs. The Executive team has appropriated funding for an agency-wide Grants Management System, which has been approved and Compliance will seek to enhance the scope of that effort to entail various items related to Subrecipient Monitoring beginning of FY24 (July 1, 2023) and should be fully operation by December 31, 2023. | Multiple Budget requests have been submitted to purchase a Subrecipient Monitoring System, but have not been approved. | While funding requests have been submitted, none have been approved. |
| 2022 | 2022-012 | 2021-069<br>2020-076 | Finalize the Agency Monitoring Plan and Communicate Responsibilities to Subrecipient Monitoring Coordinators | Y | Y | HHS | DSS | Corrective action is ongoing | While a plan has been drafted, it has not been finalized for deployment throughout DSS. | While a plan has been drafted, it has not been finalized for deployment throughout DSS. | No significant differences. |
| 2022 | 2022-013 | 2021-072<br>2020-075<br>2019-091<br>2018-092 | Review Non-Locality Subrecipient Single Audit Reports | Y | Y | HHS | DSS | Corrective action is ongoing | Needed Subrecipient Monitoring System has not been funded. | Multiple Budget requests have been submitted to purchase a Subrecipient Monitoring System, but have not been approved. | While funding requests have been submitted, none have been approved. |
| 2022 | 2022-014 | N/A | Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan | Y | Y | USDA/HHS | DSS | Corrective action is ongoing | Position vacancy and unavailable resources pushed the deliverable date past June 30, 2023. | Plan has been drafted. Final plan to be implemented by September 1, 2023. | Extra time was needed to finalize the deliverable. |
| 2022 | 2022-015 | N/A | Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities | Y | Y | HHS | DSS | Corrective action is ongoing | Full implementation of the planned actions had not occurred, but is planned for June 30, 2023. | Inclusion of Risk Assessment criteria have been made and are being incorporated into the Monitoring Plan. | The Monitoring Plan is being updated and is planned to be deployed to correct the noted deficiencies by June 30, 2023. |
| 2022 | 2022-016 | 2021-071 | Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations | Y | Y | USDA/HHS | DSS | Corrective action is ongoing | Full implementation of the planned actions had not occurred, but is planned for June 30, 2023. | Inclusion of Risk Assessment criteria have been made and are being incorporated into the Monitoring Plan. | The Monitoring Plan is being updated and is planned to be deployed to correct the noted deficiencies by June 30, 2023. |
| 2022 | 2022-017 | 2021-068<br>2020-077<br>2019-088<br>2018-087 | Comply with TANF Requirement to Participate in the Income Eligibility and Verification System | Y | Y | HHS | DSS | Corrective action is ongoing | The needed changes in the Code of Virginia were not made during the most recent General Assembly session. | Requests for modifications to the Code of Virginia have been submitted for consideration by the General Assembly. | While requests for changes in the Code of Virginia have been made by DSS, actual adoption and subsequent modification of the Code of Virginia has not yet occurred. |
| 2022 | 2022-018 | 2021-067 | Continue Strengthening Process over Medicaid Coverage Cancellations | Y | Y | HHS | DMAS<br>DSS | Corrective action is ongoing | Corrective action is ongoing. | DMAS reorganized the team in Eligibility and Enrollment Division and dedicated resources to review the out of state address data match report. Out of 1,142 cases reviewed, 278 have been closed. | No significant differences. |
| 2022 | 2022-019 | N/A | Improve Controls over Identifying, Tracking, Recording, and Reporting Leased Assets | Y | N | N/A | VITA | Corrective action is ongoing | Corrective action is ongoing. | All items continue to be in progress with assistance from the contract resource. | No significant differences. |

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| 2022 | 2022-020 | N/A | Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87 | Y | N | N/A | DGS | Corrective action is ongoing | Corrective action is ongoing. | Consultant retained for a two phase approach. Phase I complete to identify an approach for updating current policies and processes for GASB 87 and to address APA recommendations. Phase II should begin in August. | No significant differences. |
| 2022 | 2022-021 | N/A | Improve Capital Asset Inventory Controls | Y | N | N/A | UVAH | Resolved - corrective action is completed. | | | |
| 2022 | 2022-022 | N/A | Improve Information Security Program and IT Governance | Y | Y | HHS | DSS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-023 | 2021-053<br>2020-057<br>2019-061 | Continue Dedicating Resources to Support Information Security Program | Y | N | N/A | DBHDS | Corrective action is ongoing | Lack of staffing and turnover challenges. | DBHDS Security Office has submitted for 2 additional FTEs for consideration in the current GA session. Additionally, the Security Office has hired 2 additional full time contract employees for the remainder of FY 2023. | No significant differences. |
| 2022 | 2022-024 | 2021-024<br>2020-024 | Improve Information Security Program and Controls | Y | Y | HHS | DMAS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-025 | N/A | Improve Database Governance and Security | Y | N | N/A | DHRM | Resolved - corrective action is completed. | | | |
| 2022 | 2022-026 | N/A | Improve Database Security | Y | Y | DOL | VEC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-027 | N/A | Upgrade End-of-Life Technology | Y | Y | DOL | VEC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-028 | N/A | Properly Update and Review System Access | Y | Y | DOL | VEC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-029 | 2021-025<br>2020-026<br>2019-037 | Improve Web Application Security | Y | Y | HHS | DSS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-030 | 2021-026<br>2020-027<br>2019-063<br>2018-025 | Continue Improving IT Risk Management Program | Y | Y | HHS | DSS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |

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| 2022 | 2022-031 | 2021-028<br>2020-030<br>2019-043 | Continue Improving Database Security | Y | N | N/A | ABC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-032 | 2021-051<br>2020-058<br>2019-056 | Continue Improving Security Awareness and Training Program | Y | N | N/A | ABC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-033 | N/A | Improve Access Controls to the Commonwealth's Purchasing System | Y | N | N/A | VDOT | Corrective action is ongoing | Corrective action is ongoing. | Upon completion of the separation notice by the supervisor and HR, ASD receives an automated separation notification in the system. During the audit, it was discovered that the employee required to act on the notification was not doing so as stated in the policy. VDOT has addressed this with the employee and implemented a QA/QC process to ensure this is occurring. Existing procedures included a review of an employee's job responsibilities compared to the access level requested for reasonableness. It was discovered that this was not occurring consistently as stated in the policy and the issue has been addressed with the employee. The Division responsible for the corrective action has indicated that their plan is complete. Please note that VDOT's last status noted this as complete. However, to ensure agreement with the revised CAPP Topic 10205, the VDOT ARMICS team will need to review the operational effectiveness of the related controls. Therefore, VDOT has revised the estimated completion date. A task related to this review was added to the ARMICS workplan as of June 27, 2023. | No significant differences. |
| 2022 | 2022-034 | N/A | Improve Internal Controls Surrounding Granting and Removing Access for Equipment Systems | Y | N | N/A | VDOT | Corrective action is ongoing | Corrective action is ongoing. | In addition to improving communication when users require a role change or removal of access, VDOT Fiscal is working on an analysis of both two system users to ensure no terminated employees continue to have access to either system. A preliminary analysis was completed in April of 2023 and any exceptions were shared with the system owner for further research to validate. Based on that initial analysis, VDOT is continuing to refine and document the process. Next, this will be presented to managers and other stakeholders with the intent to add this analysis to a semi-annual or quarterly review process. Once approved and the first official review is completed, the ARMICS team will ensure the operational effectiveness of this new monitoring control. | No significant differences. |
| 2022 | 2022-035 | N/A | Improve Database Security | Y | N | N/A | DMV | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-036 | N/A | Improve Database Security | Y | N | N/A | VDH | Resolved - corrective action is completed. | | | |

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| 2022 | 2022-037 | 2021-030 | Continue to Improve Database Security | Y | N | N/A | DBHDS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-038 | N/A | Improve Virtual Private Network Security | Y | N | N/A | VAL | Resolved - corrective action is completed. | | | |
| 2022 | 2022-039 | N/A | Improve Firewall Security | Y | N | N/A | VCU/AD | Resolved - corrective action is completed. | | | |
| 2022 | 2022-040 | 2021-034 | Complete Annual Review Over User Access to University Information Systems | Y | N | N/A | UVA/AD | Corrective action is ongoing | New finance system implementation, data conversion and cutover from prior system have been in progress, and are now completed. | University is required by Policy to review and attest to all systems with sensitive data. This entire process is being re-evaluated by a task force with recommendations forthcoming. | Revised estimated completion date: June 30, 2023. |
| 2022 | 2022-041 | N/A | Complete Annual User Access Reviews | Y | N | N/A | UVAH | Corrective action is ongoing | Corrective action is ongoing. | The project associated with Annual Mandatory training (that includes privacy and security training) included improvement efforts (completed in early May) to strengthen tracking of Contingent Workers and their assigned UVAH Sponsors (i.e. Supervisors/Managers). An escalation process has also been defined to strengthen compliance with annual reviews. Managers/Sponsors have been notified by the ISO to complete annual reviews and the first escalation to UVAH leadership for follow up is planned to be completed prior to the end of July. Progress has been made with the initial outreach and follow up regarding user access reviews. Overall Improvement efforts are expected to be completed by August 15, 2023. | No significant differences. |
| 2022 | 2022-042 | 2021-033<br>2020-036<br>2019-021 | Improve Controls over User Access to the Payroll and Human Resources System | Y | N | N/A | UVA/AD | Resolved - corrective action is completed. | | | |
| 2022 | 2022-043 | N/A | Improve Management of Access to the Retirement Benefits System | Y | N | N/A | DBHDS | Corrective action is ongoing | Lack of understanding around the roles within VRS/VNAV. | VRS completed a security access review of all agencies in 2022. Will review the VRS guidance and work with each facility to ensure appropriate access. Not complete as testing of a sample size is not complete. | No significant differences. |
| 2022 | 2022-044 | 2021-036<br>2020-032<br>2019-014<br>2018-039 | Continue to Implement Compliant Access Management Procedures | Y | N | N/A | DBHDS | Corrective action is ongoing | Corrective action is ongoing. | All new applications have to adhere to the Multi-factor authentication process. More and more applications are adhering to the MFA process. The application reduction project will need to drive the determine how soon all of the DHBDS applications will be fully MFA compliant. No updates for June 30,2023 as DBHDS is still working through these. | No significant differences. |
| 2022 | 2022-045 | N/A | Ensure Adequate Resources are Available to Maintain Compliance with the Security Standard | Y | N | N/A | DOA | Resolved - corrective action is completed. | | | |
| 2022 | 2022-046 | N/A | Improve Documentation for Separation of Duty Conflicts | Y | N | N/A | DSS | Corrective action is ongoing | While a plan has been drafted, it has not been finalized for deployment throughout DSS. | While a plan has been drafted, it has not been finalized for deployment throughout DSS. | While a plan has been drafted, it has not been finalized for deployment throughout DSS. |
| 2022 | 2022-047 | N/A | Ensure System Access Adheres to Principles of Least Privilege | Y | N | N/A | VAL | Resolved - corrective action is completed. | | | |
| 2022 | 2022-048 | N/A | Continue Developing a Process to Annually Review User Access to a Sensitive Information System | Y | N | N/A | DMV | Resolved - corrective action is completed. | | | |

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| 2022 | 2022-049 | N/A | Establish a Change Management Process for Information Technology Environment | Y | N | N/A | DBHDS | Resolved - corrective action is completed. | | | |
| 2022 | 2022-050 | 2021-048<br>2020-043<br>2019-062<br>2018-064<br>2017-053<br>2016-051<br>2015-005 | Develop Baseline Configurations for Information Systems | Y | N | N/A | DBHDS | Corrective action is ongoing | Staffing shortages and working on higher priorities has delayed the BIA process. | The Security Business Impact Analysis (BIA) will establish the base lines for all the respective applications. The overall BIA process will span 3 years and will depend on how many applications DBHDS can sunset to make the overall work effort smaller. No updates for June 30, 2023 as DBHDS is still working through these. | No significant differences. |
| 2022 | 2022-051 | 2021-050<br>2020-045 | Continue Improving Information Technology Change Management Process for a Sensitive System | Y | N | N/A | VDH | Resolved - corrective action is completed. | | | |
| 2022 | 2022-052 | 2021-049<br>2020-044<br>2019-038 | Continue Improving IT Change and Configuration Management Process | Y | Y | HHS | DSS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-053 | N/A | Improve IT Change Management Procedures and Process | Y | N | N/A | VCU/AD | Resolved - corrective action is completed. | | | |
| 2022 | 2022-054 | N/A | Improve Change Control Process | Y | N | N/A | VDOT | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-055 | 2021-032 | Continue to Improve IT Change and Configuration Management Policy and Process | Y | N | N/A | DPB | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |

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| 2022 | 2022-056 | N/A | Ensure Timely Removal of Access to the Commonwealth's Accounting and Financial Reporting System | Y | N | N/A | VDOT | Corrective action is ongoing | Corrective action is ongoing. | Expectations of managers and supervisors regarding removal of the financial accounting system access continue to be communicated through training. A Weekly report within MCC showing the status of each separation notification has been developed and HR completed a validation process. A few issues were noted, and HR is in the process of addressing those issues. The information generated from that report will be used to build a dashboard to communicate to all stakeholders the status of terminations and all tasks associated with timely removal of both physical and system access. This dashboard is currently under development with an estimated completion date of August 11, 2023. To ensure adequate time for VDOT's ARMICS team to review the operational effectiveness of the new controls in place, VDOT will be adjusting the estimated completion date to September 30, 2023. | No significant differences. |
| 2022 | 2022-057 | 2021-037<br>2020-049<br>2019-024<br>2018-040<br>2017-016 | Improve Timely Removal of Critical System Access | Y | Y | HHS | DMAS | Corrective action is ongoing | Corrective Action Plan is almost complete. Will be tested in the next quarter. | Policy revisions have been made. Monthly reminders and notifications have been sent to managers and supervisors to implement the work flow process for separated employees. The Information management division is currently working on implementing the DocuSign process for off-boarding employees. | No significant differences. |
| 2022 | 2022-058 | 2021-039<br>2020-047<br>2019-019<br>2018-036<br>2017-024<br>2016-020<br>2015-026<br>2014-038 | Continue Strengthening the System Access Removal Process | Y | N | N/A | VDH | Corrective action is ongoing | Budget Constraints | Obtain funding for Identity Access Management - High level study. OHR updated the communication distribution list for separation notification (Who has the need to know for each work unit) – Completed April 30, 2023. | CIO requested funding to improve this process. Distribute Separation Standard Operating Procedure –Due by July 10, 2023. |
| 2022 | 2022-059 | 2021-038<br>2021-027<br>2020-025<br>2019-027<br>2018-042 | Monitor Internal Controls to Ensure Timely Removal of System Access | Y | Y | HHS | DSS | Corrective action is ongoing | DSS needs to develop interfaces and report to/from the new HR systems, which will be used for business process flows around Employee termination. Until then, ISRM will work with HR to get data from Human Capital Resource System so DSS can identify all terminations and then compare to current system. | Coordinating Human Capital Resource system data to identify separations. | No significant differences. |
| 2022 | 2022-060 | N/A | Upgrade End-of-Life Technology | Y | Y | HHS | DSS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |

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| 2022 | 2022-061 | N/A | Improve Vulnerability Management Process | Y | N | N/A | DBHDS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-062 | 2021-041 | Continue to Update End-of-Life Technology | Y | N | N/A | DMV | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-063 | 2021-044<br>2020-040<br>2019-045<br>2018-053<br>2017-065 | Improve IT Contingency Management Program | Y | N | N/A | DBHDS | Corrective action is ongoing | Lack of additional resources since 2021 when DBHDS hired two contractors to complete this process. Implementation at the facility level has taken longer due to the decentralized nature of the agency. | The Security Office in collaboration with Emergency Services and the Facility IT team have developed and implemented a COOP/DR template for all facilities to complete. Once all facilities have completed the template and provided it back to CO and consolidated, an enterprise-wide COOP/DR program will be established. Current progress; 4 of 12 facilities. | Facilities have provided their COOP/DR plans to CO. These have been gathered and placed in a central location for review on an annual basis and in the event of a COOP/DR incident. Additionally, all sensitive systems located at the Commonwealth's data center have been subscribed to the VITA COOP/DR services and are replicated at the failover site in the event of a disaster as declared by the Governor. Additionally, this was tested during the last COV DR exercises and documented as successful. |
| 2022 | 2022-064 | 2021-047<br>2020-041<br>2019-049<br>2018-054 | Continue Developing Record Retention Requirements and Processes for Electronic Records | Y | Y | HHS | DSS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-065 | 2021-046<br>2020-039<br>2019-048 | Continue Improving the Disaster Recovery Plan | Y | N | N/A | VDH | Resolved - corrective action is completed. | | | |
| 2022 | 2022-066 | N/A | Conduct Audits of Agency Sensitive Systems Timely | Y | Y | HHS | VITA | Resolved - corrective action is completed. | | | |
| 2022 | 2022-067 | N/A | Conduct Timely IT Security Audits | Y | N | N/A | DOA | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-068 | N/A | Conduct Information Technology Security Audits over Sensitive Systems | Y | N | N/A | DBHDS | Corrective action is ongoing | Corrective action is ongoing. | The funding has been secured for the IT Audit Supervisor position and we will be hiring for that soon. | This position is currently under recruitment, not a great candidate pool so leaving it open for an extended period. |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | 2022-069 | N/A | Improve IT Asset Management Process | Y | N | N/A | VCU/AD | Resolved - corrective action is completed. | | | |
| 2022 | 2022-070 | N/A | Improve IT Asset Management Process | Y | N | N/A | VAL | Resolved - corrective action is completed. | | | |
| 2022 | 2022-071 | 2021-054 | Continue to Improve Risk Assessment Process | Y | N | N/A | DBHDS | Corrective action is ongoing | Volume of systems and staffing has made this challenging to achieve. DBHDS is, however gradually making progress to have this completed for all DBHDS applications. | The Security Office has developed an inclusive SSP/Risk Assessment program referred to as the BIA Process for all applications. This process includes a comprehensive review of all applications in the DBHDS portfolio to review, document, and complete all security and risk related items in an annual review process. Currently the initial BIA review has begun. Once initial lessons learned have been gathered and the process is refined, it will be rolled out systematically to all applications on an annual schedule. | No significant differences. |
| 2022 | 2022-072 | 2021-031 | Continue to Improve IT Risk Management Documentation | Y | N | N/A | TD | Resolved - corrective action is completed. | | | |
| 2022 | 2022-073 | N/A | Complete a System Security Plan for Each Sensitive System | Y | N | N/A | UVAH | Corrective action is ongoing | Corrective action is ongoing. | Each year, controls are evaluated for critical systems as part of UVAH annual HIPAA Risk Assessment Process. That work is completed, but pending final leadership review later this month. Data that would be incorporated into a System Security Plan for those systems is captured as part of that effort. The goal is to leverage that effort and data to establish the required system security plan information in a single repository. UVAH is on track to complete the work by November 30, 2023 as planned. | No significant differences. |
| 2022 | 2022-074 | N/A | Improve Service Provider Oversight | Y | N | N/A | VRS | Resolved - corrective action is completed. | | | |
| 2022 | 2022-075 | 2021-052 | Continue to Improve Security Awareness Training | Y | N | N/A | UVAH | Resolved - corrective action is completed. | | | |
| 2022 | 2022-076 | N/A | Identify and Implement Critical Controls for the Commonwealth's New Human Resources and Payroll System | Y | N | N/A | DOA | Resolved - corrective action is completed. | | | |
| 2022 | 2022-077 | N/A | Prioritize Updates to the CAPP Manual Payroll Topics | Y | N | N/A | DOA | Resolved - corrective action is completed. | | | |
| 2022 | 2022-078 | 2021-012<br>2020-016 | Continue to Improve Controls over Payroll Reconciliations | Y | N | N/A | DBHDS | Corrective action is ongoing | Changes with the Human Capital Management System will need changes to the existing processes. | DBHDS is enhancing its ARMICS function to include reviews of ARMICS and critical internal controls at DBHDS facilities. This comment relates to the Petersburg complex and was issued at a time before the implementation of Human Capital Management System. The ARMICS reviews at DBHDS facilities (including the Petersburg Complex) will include significant review of controls applicable to the Human Capital Management System. | DBHDS has had a workgroup that has defined in implementing HR and Payroll practices, onboarding and offboarding. These practices should be implemented by first quarter of FY2024. |
| 2022 | 2022-079 | 2021-011<br>2020-014<br>2019-015<br>2019-017<br>2019-018<br>2018-083<br>2017-077<br>2016-068<br>2015-081<br>2014-063<br>2019-036<br>2018-038<br>2019-070<br>2019-071 | Continue to Improve Off-Boarding Procedures | Y | N | N/A | DBHDS | Corrective action is ongoing | Turnover in HR/Fiscal staffing with a lack of adoption of the standard off-boarding process. | Will work with facility HR and Fiscal staff to review the off-boarding process to better coordinate collection of property and to disable access. DBHDS has resent the off boarding checklist to each facility since there has been new staff. They must incorporate the standard checklist into any facility specific process they have with the understanding that HR is ultimately responsible for this task. Facility Services hosted a process mapping session in April and work continues to be updated. Not complete as testing of a sample size is not complete. | DBHDS continues to have issues collecting badges, keys, building access, systems access and other property. |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
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| 2022 | 2022-080 | 2021-013<br>2020-062<br>2019-078<br>2018-083<br>2017-077<br>2016-068<br>2015-081<br>2014-063 | Continue to Improve Controls over the Retirement Benefits System Reconciliation | Y | N | N/A | DBHDS | Corrective action is ongoing | Turnover in HR/Fiscal staffing with a lack of understanding of the reconciliation process. Also, Human Capital Management System was implemented during this cycle so the DBDHS process will need to change. | Review of VNAV reconciliation process needs to take place to ensure the requirements of timeliness and what documentation to keep is included. Still waiting on any updates to the CAPP manual for this reconciliation. Facility Services hosted a process mapping session in April and work continues to be updated. Not complete as testing of a sample size is not complete. | As this is an ongoing issue, DBHDS continues to refine guidance and training for HR and Fiscal staff. Any updates will be included in the Human Capital Management System process SOPs. |
| 2022 | 2022-081 | N/A | Improve Internal Controls over Employee Separation Process | Y | N | N/A | ABC | Corrective action is ongoing | The APA determined that ABC had not made sufficient progress on this finding to warrant being deemed resolved during the FY23 Audit. | The authority will enhance controls over the employee separation process. The Authority will reassess its current processes and ensure all responsible leaders are following the guidelines related to the separation checklist. Furthermore, the Authority will provide additional training and support to the responsible leaders and will conduct quarterly audits to ensure compliance. | No significant differences |
| 2022 | 2022-082 | 2021-016 | Continue Improving Internal Controls over Employment Eligibility | Y | N | N/A | ABC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-083 | N/A | Strengthen Controls over Overtime Payments | Y | N | N/A | VDH | Resolved - corrective action is completed. | | | |
| 2022 | 2022-084 | 2021-018<br>2020-021 | Continue Strengthening the Termination Process | Y | N | N/A | VDH | Corrective action is ongoing | Termination process has been divided into 4 parts: Working with OIM to upload the updated termination checklist in the system. Timely Transaction Submission. Notification to all relevant system Administrators/ and other relevant parties (Security, leadership). Collection of all state property. Access Removal. | OHR updated the communication distribution list for separation notification (Who has the need to know for each work unit) – Completed April 30, 2023. Separations process guidance documents have been updated and uploaded to the VDH intranet. -- Completed | No significant differences. |
| 2022 | 2022-085 | 2021-017<br>2020-020 | Ensure Supervisors are Completing the Separating Employee Checklist | Y | N | N/A | VDOT | Corrective action is ongoing | Corrective action is ongoing. | Expectations of managers and supervisors regarding removal of the Human Capital Management System access continue to be communicated through training. A Weekly report within MCC showing the status of each separation notification has been developed and HR completed a validation process. A few issues were noted, and HR is in the process of addressing those issues. The information generated from that report will be used to build a dashboard to communicate to all stakeholders the status of terminations and all tasks associated with timely removal of both physical and system access. This dashboard is currently under development with an estimated completion date of August 11, 2023. To ensure adequate time for VDOT's ARMICS team to review the operational effectiveness of the new controls in place, VDOT will be adjusting the estimated completion date to September 30, 2023. | No significant differences. |
| 2022 | 2022-086 | N/A | Reconcile the Commonwealth's Retirement Benefits System | Y | N | N/A | DSS | Corrective action is ongoing | A needed change request had been formulated, but not completed regarding this issue. | The Change Request (CR435) has now been prioritized for completion. | CR435 is now scheduled for completion in multiple phases due to the size of the overall request. |
| 2022 | 2022-087 | 2021-015<br>2020-019 | Improve Processes over Employment Eligibility Verification | Y | N | N/A | UVA/AD | Corrective action is ongoing | Decentralized departments continue to be monitored by HR for compliance with the onboarding process. New course of action identified. | Human Resources should continue to develop procedures to ensure new hires are timely entered into the Payroll and Human Resources System (System) by each decentralized department responsible for hiring and to ensure compliance with I-9 requirements. | Revised estimated completion date: June 30, 2023. |
| 2022 | 2022-088 | N/A | Implement Internal Controls to Terminate Benefits for Employees Convicted of a Felony | Y | N | N/A | DOC/CA | Resolved - corrective action is completed. | | | |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | 2022-089 | 2021-019 | Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers | Y | Y | USDA | DSS | Corrective action is ongoing | Several SOC reports were not captured by VITA and then provided to DSS for review. | DSS will monitor the submission and review any non-compliance items contained in the SOC reports. | While reviews of received reports has been performed, DSS was made aware that not all required SOC reports had been gathered and forwarded by VITA. |
| 2022 | 2022-090 | N/A | Improve Third-Party Oversight Process | Y | Y | HHS | DMAS | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2022 | 2022-091 | N/A | Improve Oversight of Third-Party IT Service Providers | Y | N | N/A | VAL | Resolved - corrective action is completed. | | | |
| 2022 | 2022-092 | 2021-021<br>2020-069 | Continue Improving Oversight of Third-Party Service Providers | Y | N | N/A | ABC | Corrective action is ongoing | The APA determined that ABC had not made sufficient progress on this finding to warrant being deemed resolved during the FY22 Audit. | The responsible team is working with various ABC divisions to establish a risk assessment process for Service Organization Control (SOC) reports received by ABC's third-party vendors. | No significant differences. |
| 2022 | 2022-093 | 2021-022 | Continue Improving Service Provider Oversight | Y | N | N/A | VDOT | Corrective action is ongoing | Corrective action is ongoing. | Monthly ECOS Compliance Status Reports are being generated monthly and distributed to all stake holders to communicate the outcomes of compliance reviews. The Division responsible for the corrective action has indicated that their plan is complete. Please note that on the last status VDOT noted this as complete. However, to ensure agreement with the revised CAPP Topic 10205, the VDOT ARMICS team will need to review the operational effectiveness of the related controls. Therefore, VDOT has revised the estimated completion date. A task related to this review was added to the ARMICS workplan as of June 27, 2023. The results of that test work will be reported in VDOT's next status update on September 30, 2023. | No significant differences. |
| 2022 | 2022-094 | N/A | Implement Policies and Procedures Related to Conflict of Interests Requirements | Y | N | N/A | DHRM | Resolved - corrective action is completed. | | | |
| 2022 | 2022-095 | 2021-058<br>2020-059<br>2019-085 | Continue Addressing Compliance with the Conflict of Interests Act | Y | N | N/A | VDH | Resolved - corrective action is completed. | | | |
| 2022 | 2022-096 | 2021-059 | Ensure Compliance with the Conflict of Interests Act | Y | N | N/A | DBHDS | Corrective action is ongoing | Lack of understanding of which positions need to complete the form and take the training. Turnover in HR staff. | The Human Capital Management System has been updated at each facility to show which positions need to complete the form and training. All 2023 forms completed by February 1, 2023 deadline. | CO HR obtained training reports from the COVLC and the Ethics council and sent out reminders to all facility HRD to ensure that the 2 year requirement is completed. Not complete as DBHDS has not tested a sample to ensure compliance. |
| 2022 | 2022-097 | 2021-060 | Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act | Y | Y | USDA | DSS | Corrective action is ongoing | Manual monitoring of COI completion and SOEI submission demonstrated that several individuals were non-compliant with these requirements. | A new HR Information System is being developed with some functionality to be deployed by the end of Q1 2023. | Design considerations have been identified and are being programmed into the new upcoming HR Information system to help monitor compliance with these requirements. |
| 2022 | 2022-098 | N/A | Improve Controls over Capital Outlay Voucher Processing | Y | N | N/A | DBHDS | Corrective action is ongoing | Turnover in HR/Fiscal staffing with a lack of understanding of the reconciliation process. Also, Financial Accounting System was implemented during this cycle so the DBHDS process will need to change. | Turnover in HR/Fiscal staffing with a lack of understanding of the reconciliation process. Also, Financial Accounting System was implemented during this cycle so the DBHDS process will need to change. | As this is an ongoing issue, DBHDS continues to refine guidance and training for HR and Fiscal staff. Any updates will be included in the DBHDS Financial Accounting System process SOPs. |
| 2022 | 2022-099 | 2021-055 | Continue Improving Internal Controls over Processing Payments | Y | N | N/A | ABC | Resolved - corrective action is completed. | | | |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | 2022-100 | 2021-023<br>2020-070 | Continue to Ensure ITISP Suppliers Meet all Contractual Requirements | Y | Y | HHS | VITA | Corrective action is ongoing | Corrective action is ongoing. | 1. VITA, working with multi-sourcing services integrator (MSI), opened a multi-supplier project to reduce and eliminate unpremeditated vulnerabilities. 2. Effective April 1, 2023, SLA 2.3.4 began to measure the IT infrastructure suppliers against a requirement that 97% of vulnerabilities with a CVSS of [Redacted] or higher are remediated within 60 days. 3. With respect to agency access to security log information, all logs are being monitored. VITA and the suppliers monitor and review enterprise level logs and security events on behalf of customer agencies through the enterprise system and a 24x7 Security Operations Center. VITA intends to further enhance services during the remainder of calendar year 2023. (1) The main technical hurdle to agency access to the enterprise system dashboard has been overcome; once access is rolled out to agencies in the 3rd quarter, they will have real time drill-down insight into enterprise security alerts and events in their environment. (2) VITA is sending enterprise logs to cloud containers that allow agencies to review and query their own data. VITA is also working on additional tools and implementation of zero trust. Security compliance of enterprise IT services overall is assessed on an ongoing basis through System Security Plan (SSP) submission and review. | No significant differences. |
| 2022 | 2022-101 | 2021-061 | Follow Eligibility Documentation Requirements for Women, Infants and Children Program | N | Y | USDA | VDH | Corrective action is ongoing | Use of COVID-19 Waivers issued by USDA. | The transition to in-person services began on May 11, 2023. The local agencies will resume normal procedures for obtaining proof of identification, residency and income. | Beginning on May 11, 2023, in-person services are resuming through a determined transition period of 90 days, which concludes on August 9, 2023. The normal policies and procedures that govern affidavits will resume. |
| 2022 | 2022-102 | N/A | Ensure the Correct Award Year is Applied to Federal Reports | N | Y | ED | DOE/COO | Corrective action is ongoing | Work in Progress and constraints on staff resources. | Staff are continuously reviewing data for FFATA Reporting to ensure that what is being reported is correct and working with subrecipients to ensure their information is set up correctly in SAM.Gov. | Previous data that was reported is being reconciled. |
| 2022 | 2022-103 | N/A | Implement Internal Controls over TANF Federal Performance Reporting | N | Y | HHS | DSS | Corrective action is ongoing | Full correction and completion of related work tickets remain open. | Various work tickets have been submitted and work has begun in this area. | Work has begun, but is not yet completed in addressing this finding. |
| 2022 | 2022-104 | N/A | Perform Analysis to Identify Service Provider Agencies That Perform Significant Fiscal Processes | N | Y | HHS | DSS | Corrective action is ongoing | Corrective action is ongoing. | ARMICS will develop a plan and cost estimate for performing ARMICS over a broader scope that meets the intent of APA. DSS does not have an Internal Audit Department and ARMICS is staffed with one person. After further examining the issue, it was determined that additional time is needed for analysis with program staff. The expected completion date is March 2024. | No significant differences. |
| 2022 | 2022-105 | N/A | Document Process to Collect and Retain Documentation Supporting the SSBG Post-Expenditure Report | N | Y | HHS | DSS | Resolved - corrective action is completed. | | | |
| 2022 | 2022-106 | N/A | Strengthen Internal Controls over FFATA Reporting | N | Y | HHS | DSS | Corrective action is ongoing | Efforts continue in solutioning a broader scope of work to meet the intent of the APA finding. | Internal fiscal processes have been examined. Fiscal processes involving localities and the work performed by those external auditing entities are also being examined. | Internal processes have been identified for review. External processes will need further review to help ensure completeness of the work performed. |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status | Reason for Recurrence | Corrective Action Taken to Date | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | 2022-107 | N/A | Complete FFATA Reporting for First Tier SABG Subawards | N | Y | HHS | DBHDS | Corrective action is ongoing | Turnover in HR/Fiscal staffing with a lack of adoption of the standard off-boarding process. | Will work with facility HR and Fiscal staff to review the off-boarding process to better coordinate collection of property and to disable access. DBHDS has resent the off boarding checklist to each facility since there has been new staff. They must incorporate the standard checklist into any facility specific process they have with the understanding that HR is ultimately responsible for this task. Facility Services hosted a process mapping session in April and work continues to be updated. Not complete as testing of a sample size is not complete. | DBHDS continues to have issues collecting badges, keys, building access, systems access and other property. |
| 2022 | 2022-108 | 2021-086<br>2020-091 | Submit Required Reports Timely | N | Y | DOL | VEC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-109 | N/A | Submit Accurate Special Reports to Department of Labor | N | Y | DOL | VEC | Resolved - corrective action is completed. | | | |
| 2022 | 2022-110 | 2021-088 | Develop and Implement Internal Controls to Obtain Reasonable Assurance over Contractor Compliance with Program Regulations | N | Y | USDT | DHCD | Corrective action is ongoing | Corrective action is ongoing. | Obtain SOC report from Third-Party Service Provider to obtain assurance over internal controls. | Meeting with auditors confirm that the SOC report obtained was not sufficient (a different type of SOC report is needed). DHCD will as a result work with U.S. Treasury on methods to resolve this finding as well as create and implement additional procedures to address eligibility of grant recipients. |
| 2022 | 2022-111 | N/A | Perform Subrecipient Monitoring Activities Required by the Risk Assessment | N | Y | USDT | DHCD | Corrective action is ongoing | The subrecipient has not been finalized as of June 30, 2023. The agency has had some staff turnover for this program and is working to open this monitoring backup in order to finalize. | The subrecipient monitoring is underway. DHCD anticipates finalizing monitoring soon. | No significant differences. |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | |
| Non-Stimulus: | | | | | | |
| Agricultural Research Basic and Applied Research | 10.001 | | 10,148 | | | 2,577,491 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | 1,912,191 | | | 2,755,934 |
| Conservation Reserve Program | 10.069 | | | | | 48,555 |
| Pass-Through From Pheasants Forever Incorporated | 10.069 | | | 48,555 | | 48,555 |
| Voluntary Public Access and Habitat Incentive Program | 10.093 | | 365,094 | | | 365,094 |
| Outreach Education and Technical Assistance | 10.147 | | 3,232 | | | 3,232 |
| Market Protection and Promotion | 10.163 | | 24,631 | | | 24,631 |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | | 63,339 | | | 838,260 |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | 301-22-039,301-22-053.310-22-059,301-21-028,301-21-031,301-20-027,301-20-029,301-19-032 | 207,324 | | 207,324 | 838,260 |
| Pass-Through From The Pennsylvania State University | 10.170 | | | 52 | | 838,260 |
| Organic Certification Cost Share Programs | 10.171 | | 11,071 | | | 11,071 |
| Regional Food System Partnerships | 10.177 | | | | | 15,498 |
| Pass-Through From Local Environmental Agriculture Project Incorporated | 10.177 | | | 15,498 | | 15,498 |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | | | | 402,984 |
| Pass-Through From University of Florida | 10.200 | | | 49 | | 402,984 |
| Payments to 1890 Land-Grant Colleges and Tuskegee University | 10.205 | | 2,658,754 | | | 3,602,781 |
| Higher Education – Graduate Fellowships Grant Program | 10.210 | | 45,161 | | | 213,055 |
| Sustainable Agriculture Research and Education | 10.215 | | 1,186 | | | 378,038 |
| Pass-Through From Southern Sustainable Agriculture Research and Education | 10.215 | | | 6,152 | | 378,038 |
| Pass-Through From University of Georgia | 10.215 | | | 19,697 | | 378,038 |
| 1890 Institution Capacity Building Grants | 10.216 | | 115,826 | | 30,893 | 817,559 |
| Pass-Through From Board of Trustees of Arkansas | 10.216 | 2021-38821-34587 | | 43,857 | | 817,559 |
| Pass-Through From Delaware State University | 10.216 | | | 34,555 | | 817,559 |
| Pass-Through From University of Maryland Eastern Shore | 10.216 | | | 23,894 | | 817,559 |
| Higher Education - Institution Challenge Grants Program | 10.217 | | | | | 4,855 |
| Pass-Through From University of Maine | 10.217 | | | 4,237 | | 4,855 |
| Higher Education - Multicultural Scholars Grant Program | 10.220 | | 64,500 | | | 64,500 |
| Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants | 10.226 | | 105,324 | | | 105,324 |
| Extension Collaborative on Immunization Teaching & Engagement | 10.229 | | 39,743 | | | 163,125 |
| Pass-Through From eXtension Foundation | 10.229 | | | 123,382 | | 163,125 |
| Homeland Security Agricultural | 10.304 | | | | | 23,353 |
| Pass-Through From University of Florida | 10.304 | | | 17,452 | | 23,353 |
| Specialty Crop Research Initiative | 10.309 | | 19,887 | | | 2,223,725 |
| Pass-Through From North Carolina State University | 10.309 | | | 2,624 | | 2,223,725 |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | 535,349 | | 66,947 | 8,605,243 |
| Pass-Through From National Center for Appropriate Technology | 10.310 | | | 8,507 | | 8,605,243 |
| Pass-Through From North Carolina State University | 10.310 | | | 31,240 | | 8,605,243 |
| Beginning Farmer and Rancher Development Program | 10.311 | | 468,834 | | 144,711 | 505,210 |
| Pass-Through From University of California, Santa Cruz | 10.311 | | | 36,376 | | 505,210 |
| Women and Minorities in Science, Technology, Engineering, and Mathematics Fields | 10.318 | | 32,840 | | | 36,200 |
| Pass-Through From University of Georgia | 10.318 | | | 3,360 | | 36,200 |
| National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program | 10.328 | | | | | 33,800 |
| Pass-Through From Local Food Hub Incorporated | 10.328 | | | 222 | | 33,800 |
| Pass-Through From Research Triangle Institute | 10.328 | | | 29,936 | | 33,800 |
| Pass-Through From University of Florida | 10.328 | | | 1,656 | | 33,800 |
| Pass-Through From University of Georgia | 10.328 | | | 1,986 | | 33,800 |
| Crop Protection and Pest Management Competitive Grants Program | 10.329 | | 187,570 | | | 520,200 |
| Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program | 10.334 | | | | | 45,036 |
| Pass-Through From Arcadia Food Incorporated | 10.334 | ACVSU001 | | 9,877 | | 45,036 |
| Pass-Through From Great Lakes Community Conservation Corps | 10.334 | | | 19,422 | | 45,036 |
| Veterinary Services Grant Program | 10.336 | | 17,935 | | | 137,586 |
| Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers | 10.443 | 58-3012-0-017 | 17,600 | | 16,000 | 17,600 |
| Rural Community Development Initiative | 10.446 | | 64,631 | | 15,500 | 64,631 |
| Cooperative Agreements with States for Intrastate Meat and Poultry Inspection | 10.475 | | 2,279,918 | | | 2,279,918 |
| Food Safety Cooperative Agreements | 10.479 | | 233,349 | | | 233,349 |
| Cooperative Extension Service | 10.500 | | 11,427,315 | | 61,753 | 11,955,485 |
| Pass-Through From Auburn University | 10.500 | | | 254,854 | | 11,955,485 |
| Pass-Through From Kansas State University | 10.500 | | | 8,862 | | 11,955,485 |
| Pass-Through From Mississippi State University | 10.500 | | | 6,539 | | 11,955,485 |
| Pass-Through From Purdue University | 10.500 | | | 7,794 | | 11,955,485 |
| Pass-Through From The Ohio State University | 10.500 | | | 23,551 | | 11,955,485 |
| Pass-Through From University of Arkansas Division of Agriculture Cooperative Extension Service | 10.500 | | | 15,971 | | 11,955,485 |
| Pass-Through From University of Idaho | 10.500 | | | 9,713 | | 11,955,485 |
| Pass-Through From University of Wisconsin-Madison | 10.500 | | | 6,475 | | 11,955,485 |
| Agriculture Extension at 1890 Land-grant Institutions | 10.512 | | 2,013,078 | | | 2,013,078 |
| Expanded Food and Nutrition Education Program | 10.514 | | 91,533 | | | 91,533 |
| Renewable Resources Extension Act and National Focus Fund Projects | 10.515 | | 10,614 | | | 10,614 |
| Rural Health and Safety Education Competitive Grants Program | 10.516 | | 28,138 | | | 28,138 |
| Centers of Excellence at 1890 Institutions | 10.523 | | 34,160 | | | 65,618 |
| Pass-Through From Delaware State University | 10.523 | 21-157-HEH | | 3,600 | | 65,618 |
| Pass-Through From North Carolina A&T | 10.523 | Subaward No. 240960F | | 27,858 | | 65,618 |
| Scholarships for Students at 1890 Institutions | 10.524 | | 682,879 | | | 682,879 |
| Farm and Ranch Stress Assistance Network Competitive Grants Program | 10.525 | | 104,605 | | | 104,605 |
| New Beginnings for Tribal Students | 10.527 | | 30,204 | | | 30,204 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants | 10.537 | | 10,674 | | 29 | 10,674 |
| Child Nutrition-Technology Innovation Grant | 10.541 | | 51,334 | | | 51,334 |
| Food Donation | 10.550 | | | | | 229,206 |
| Pass-Through From Virginia Local Governments | 10.550 | | | 229,206 | | 229,206 |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | | 96,055,687 | | | 99,694,048 |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | BREASTFEEDING PEER COUNSELORS 2020 | 3,638,361 | | 3,638,361 | 99,694,048 |
| Child and Adult Care Food Program | 10.558 | | 14,461,059 | | 14,011,555 | 55,075,949 |
| Child and Adult Care Food Program | 10.558 | CACFP FAMILY DAY CARE 22 | 40,614,890 | | 40,614,890 | 55,075,949 |
| State Administrative Expenses for Child Nutrition | 10.560 | | 7,119,758 | | | 7,119,758 |
| WIC Farmers' Market Nutrition Program (FMNP) | 10.572 | | 81,777 | | 57,472 | 81,777 |
| Team Nutrition Grants | 10.574 | | 296,299 | | 1,102 | 304,576 |
| Farm to School Grant Program | 10.575 | | 85,626 | | | 85,626 |
| Senior Farmers Market Nutrition Program | 10.576 | | 413,434 | | 390,753 | 413,434 |
| WIC Grants To States (WGS) | 10.578 | | 528,102 | | | 528,102 |
| Child Nutrition Discretionary Grants Limited Availability | 10.579 | | 505,210 | | 505,210 | 505,210 |
| Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP | 10.596 | | 6,385 | | | 6,385 |
| Food for Education | 10.608 | | | | | 95,361 |
| Pass-Through From CounterPart | 10.608 | | | 95,361 | | 95,361 |
| Pandemic EBT Administrative Costs | 10.649 | | 435,915 | | 435,915 | 8,524,634 |
| Cooperative Forestry Assistance | 10.664 | | 2,828,333 | | 546,137 | 2,883,386 |
| Wood Utilization Assistance | 10.674 | | 197,717 | | 3,112 | 224,782 |
| Forest Legacy Program | 10.676 | | 854,798 | | | 854,798 |
| Forest Stewardship Program | 10.678 | | 241,081 | | 23,197 | 241,081 |
| Forest Health Protection | 10.680 | | 814,749 | | 7,914 | 1,963,663 |
| International Forestry Programs | 10.684 | | 188,331 | | | 193,137 |
| Good Neighbor Authority | 10.691 | | 5,884 | | | 5,884 |
| State & Private Forestry Hazardous Fuel Reduction Program | 10.697 | | 147,337 | | 147,337 | 147,337 |
| Partnership Agreements | 10.699 | | 227,819 | | | 378,483 |
| Cooperative Fire Protection Agreement | 10.703 | | 140,562 | | | 140,562 |
| Infrastructure Investment and Jobs Act Community Wildfire Defense Grants | 10.720 | | 100,711 | | | 100,711 |
| Rural Business Enterprise Grants | 10.769 | | 8 | | | 8 |
| Soil and Water Conservation | 10.902 | | 400,138 | | 100,293 | 954,658 |
| Pass-Through From Pheasants Forever Incorporated | 10.902 | | | 285,661 | | 954,658 |
| Environmental Quality Incentives Program | 10.912 | | 219,281 | | | 782,227 |
| Pass-Through From Appalachian Sustainability | 10.912 | | | 8,188 | | 782,227 |
| Pass-Through From Pheasants Forever Incorporated | 10.912 | | | 130,521 | | 782,227 |
| Pass-Through From Sustainable Chesapeake | 10.912 | | | 2,140 | | 782,227 |
| Pass-Through From University of Kentucky | 10.912 | | | 4,515 | | 782,227 |
| Pass-Through From University of Kentucky Research Foundation | 10.912 | | | 12,330 | | 782,227 |
| Conservation Stewardship Program | 10.924 | | | | | 109,643 |
| Pass-Through From Pheasants Forever Incorporated | 10.924 | | | 109,569 | | 109,643 |
| Regional Conservation Partnership Program | 10.932 | | 2,169 | | | 2,169 |
| Technical Agricultural Assistance | 10.960 | | 42,488 | | | 341,430 |
| Other Assistance | 10.U01 | 03-193-21/301-22-090 | 2,649 | | | 160,447 |
| Other Assistance | 10.U02 | ACB75LTQ | 57,097 | | | 160,447 |
| Other Assistance | 10.U03 | AM37KQP4 | 19,988 | | 13,558 | 160,447 |
| Other Assistance | 10.U04 | Food Distribution Salvage | 61,116 | | | 160,447 |
| Pass-Through From Iowa State University of Science and Technology | 10.U05 | USDA Swine Health Improvement Plan/Contract with the University-for Animal Health work | | 1,193 | | 160,447 |
| Pass-Through From University of Florida | 10.U06 | 2022-37621-38263 | | 17,378 | | 160,447 |
| Pass-Through From Upper Shore Regional Council | 10.U07 | A5WMW6EX | | 1,026 | | 160,447 |
| Total Non-Stimulus | | | 194,764,730 | 1,744,891 | 61,039,963 | |
| Stimulus: | | | | | | |
| Agricultural Worker Pandemic Relief and Protection Program | 10.181 | COVID-19 | 1,794,842 | | | 1,794,842 |
| Food Bank Network | 10.182 | COVID-19 | 80,482 | | | 80,482 |
| Pandemic EBT Food Benefits | 10.542 | COVID-19 | 403,486,768 | | | 403,486,768 |
| Farm to School State Formula Grant | 10.645 | COVID-19 | 1,617 | | | 1,617 |
| Pandemic EBT Administrative Costs | 10.649 | COVID-19 | 8,088,719 | | 15,970 | 8,524,634 |
| Total Stimulus | | | 413,452,428 | - | 15,970 | |
| Total Excluding Clusters Identified Below | | | 608,217,158 | 1,744,891 | 61,055,933 | |
| Child Nutrition Cluster: | | | | | | |
| School Breakfast Program | 10.553 | | 144,026,193 | | 143,413,630 | 144,026,193 |
| National School Lunch Program | 10.555 | | 475,749,352 | | 472,934,401 | 475,749,352 |
| Special Milk Program for Children | 10.556 | | 39,363 | | 39,363 | 39,363 |
| Summer Food Service Program for Children | 10.559 | | 13,362,919 | | 13,058,593 | 13,362,919 |
| Fresh Fruit and Vegetable Program | 10.582 | | 4,574,872 | | 4,574,872 | 4,574,872 |
| Total Child Nutrition Cluster | | | 637,752,699 | - | 634,020,859 | 637,752,699 |
| Community Facilities Loans and Grants Cluster: | | | | | | |
| Community Facilities Loans and Grants | 10.766 | | 172,441 | | | 172,441 |
| Total Community Facilities Loans and Grants Cluster | | | 172,441 | - | - | 172,441 |
| Food Distribution Cluster: | | | | | | |
| Commodity Supplemental Food Program | 10.565 | | 4,613,609 | | 4,312,559 | 4,613,609 |
| Emergency Food Assistance Program (Administrative Costs) | 10.568 | | 11,796,822 | | 6,179,568 | 11,796,822 |
| Emergency Food Assistance Program (Food Commodities) | 10.569 | | 15,317,172 | | 15,275,226 | 15,317,172 |
| Total Food Distribution Cluster | | | 31,727,603 | - | 25,767,353 | 31,727,603 |
| Forest Service Schools and Roads Cluster: | | | | | | |
| Schools and Roads - Grants to States | 10.665 | | 1,392,356 | | 1,392,356 | 1,392,356 |
| Total Forest Service Schools and Roads Cluster | | | 1,392,356 | - | 1,392,356 | 1,392,356 |
| SNAP Cluster: | | | | | | |
| Supplemental Nutrition Assistance Program | 10.551 | | 2,331,872,922 | | | 2,331,872,922 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | | 184,637,733 | | 148,426,929 | 184,637,733 |
| Total SNAP Cluster | | | 2,516,510,655 | - | 148,426,929 | 2,516,510,655 |
| | | | | | | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Agricultural Research Basic and Applied Research | 10.001 | | 2,544,758 | | 133,362 | 2,577,491 |
| Pass-Through From Arkansas Children's Hospital Research Institute | 10.001 | | | 137 | | 2,577,491 |
| Pass-Through From University of Idaho | 10.001 | | | 5,582 | | 2,577,491 |
| Pass-Through From University of Vermont and State Agricultural College | 10.001 | | | 16,866 | | 2,577,491 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | 730,739 | | 16,014 | 2,755,934 |
| Pass-Through From International Alliance for Phytobiomes Research Incorporated | 10.025 | | | 14,756 | | 2,755,934 |
| Pass-Through From University of Minnesota | 10.025 | | | 54,667 | | 2,755,934 |
| Wildlife Services | 10.028 | | 54,157 | | | 81,658 |
| Pass-Through From BioProdex Incorporated | 10.028 | | | 27,501 | | 81,658 |
| Wetlands Reserve Program | 10.072 | | 78,307 | | | 78,307 |
| Federal-State Marketing Improvement Program | 10.156 | | 140,192 | | | 140,192 |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | | 464,870 | | | 838,260 |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | 301-22-056,301-19-032 | 77,525 | | 77,525 | 838,260 |
| Pass-Through From Appalachian Sustainable Development | 10.170 | | | 20,843 | | 838,260 |
| Pass-Through From Center for Produce Safety | 10.170 | | | 4,307 | | 838,260 |
| Acer Access Development Program | 10.174 | | | | | 71,248 |
| Pass-Through From Future Generations University | 10.174 | | | 71,248 | | 71,248 |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 176,275 | | 69,791 | 402,984 |
| Pass-Through From Iowa State University | 10.200 | 419799-19C15 / 420325-19C15 | | 58,238 | 16,864 | 402,984 |
| Pass-Through From Mississippi State University | 10.200 | 419717-19C15 / 419809-19C15 | | 26,774 | 21,250 | 402,984 |
| Pass-Through From University of California, Davis | 10.200 | A22-2056-S002 | | 69,637 | | 402,984 |
| Pass-Through From University of Florida | 10.200 | | | 25,253 | | 402,984 |
| Pass-Through From University of Maine | 10.200 | | | 15,606 | | 402,984 |
| Pass-Through From University of Washington | 10.200 | 419740-19C15 | | 31,152 | 4,350 | 402,984 |
| Cooperative Forestry Research | 10.202 | | 1,025,362 | | | 1,025,362 |
| Payments to Agricultural Experiment Stations Under the Hatch Act | 10.203 | | 4,458,799 | | | 4,458,799 |
| Payments to 1890 Land-Grant Colleges and Tuskegee University | 10.205 | | 944,027 | | | 3,602,781 |
| Animal Health and Disease Research | 10.207 | | 64,783 | | | 64,783 |
| Higher Education – Graduate Fellowships Grant Program | 10.210 | | 167,894 | | | 213,055 |
| Small Business Innovation Research | 10.212 | | | | | 18,489 |
| Pass-Through From MOVA Technologies Incorporated | 10.212 | | | 18,489 | | 18,489 |
| Sustainable Agriculture Research and Education | 10.215 | | 17,330 | | | 378,038 |
| Pass-Through From Langston University | 10.215 | LU - 51957 | | 28,327 | | 378,038 |
| Pass-Through From Southern Sustainable Agriculture Research and Education | 10.215 | | | 4,665 | | 378,038 |
| Pass-Through From University of Georgia | 10.215 | 419235-19071 / 419235-19E39 | | 287,698 | 69,982 | 378,038 |
| Pass-Through From University of Idaho | 10.215 | | | 3,499 | | 378,038 |
| Pass-Through From West Virginia University | 10.215 | | | 9,484 | | 378,038 |
| 1890 Institution Capacity Building Grants | 10.216 | | 595,249 | | 95,656 | 817,559 |
| Pass-Through From Lincoln University | 10.216 | 2020-3664-VSU | | 4,178 | | 817,559 |
| Higher Education - Institution Challenge Grants Program | 10.217 | | 618 | | | 4,855 |
| Biotechnology Risk Assessment Research | 10.219 | | 143,336 | | 45,709 | 182,250 |
| Pass-Through From Purdue University | 10.219 | | | 38,914 | | 182,250 |
| Open Data Framework | 10.233 | | | | | 28,728 |
| Pass-Through From University of Nebraska | 10.233 | | | 28,728 | | 28,728 |
| Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations | 10.250 | | 424,337 | | 10,293 | 424,337 |
| Consumer Data and Nutrition Research | 10.253 | E0002654 | 4,827 | | 4,593 | 4,827 |
| Agricultural Market and Economic Research | 10.290 | | 312,317 | | 17,378 | 312,317 |
| Integrated Programs | 10.303 | | 93,581 | | | 147,827 |
| Pass-Through From Middle Tennessee State University | 10.303 | | | 39,384 | | 147,827 |
| Pass-Through From University of New Hampshire | 10.303 | | | 14,862 | | 147,827 |
| Homeland Security Agricultural | 10.304 | | | | | 23,353 |
| Pass-Through From Michigan State University | 10.304 | | | 5,901 | | 23,353 |
| Organic Agriculture Research and Extension Initiative | 10.307 | | | | | 15,848 |
| Pass-Through From The Pennsylvania State University | 10.307 | | | 15,848 | | 15,848 |
| Specialty Crop Research Initiative | 10.309 | | 1,456,581 | | 709,301 | 2,223,725 |
| Pass-Through From Cornell University | 10.309 | | | 282,532 | | 2,223,725 |
| Pass-Through From North Carolina State University | 10.309 | | | 9,318 | | 2,223,725 |
| Pass-Through From Texas A&M University | 10.309 | | | 1,820 | | 2,223,725 |
| Pass-Through From The Pennsylvania State University | 10.309 | | | 63,359 | | 2,223,725 |
| Pass-Through From University of Florida | 10.309 | | | 49,584 | | 2,223,725 |
| Pass-Through From University of Georgia | 10.309 | | | 151,070 | | 2,223,725 |
| Pass-Through From Washington State University | 10.309 | | | 186,950 | | 2,223,725 |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | 5,974,102 | | 373,945 | 8,605,243 |
| Pass-Through From California State University East Bay | 10.310 | | | 43,016 | | 8,605,243 |
| Pass-Through From Clark University | 10.310 | | | 68,772 | | 8,605,243 |
| Pass-Through From George Washington University | 10.310 | | | 45,121 | | 8,605,243 |
| Pass-Through From Iowa State | 10.310 | | | 73,424 | | 8,605,243 |
| Pass-Through From Iowa State University | 10.310 | | | 102,734 | | 8,605,243 |
| Pass-Through From Kansas State University | 10.310 | | | 79,429 | | 8,605,243 |
| Pass-Through From Long Island University | 10.310 | | | 16,191 | | 8,605,243 |
| Pass-Through From Mississippi State University | 10.310 | | | 2,611 | | 8,605,243 |
| Pass-Through From Morgan State University | 10.310 | | | 57,099 | | 8,605,243 |
| Pass-Through From North Carolina State University | 10.310 | | | 54,908 | | 8,605,243 |
| Pass-Through From Oregon State University | 10.310 | | | 72,949 | | 8,605,243 |
| Pass-Through From Purdue University | 10.310 | | | 55,561 | | 8,605,243 |
| Pass-Through From Research Foundation of The City University of New York | 10.310 | | | 50,150 | | 8,605,243 |
| Pass-Through From Rochester Institute of Technology | 10.310 | | | 25,383 | | 8,605,243 |
| Pass-Through From Texas A&M AgriLife Research | 10.310 | | | 16,537 | | 8,605,243 |
| Pass-Through From Texas Tech University | 10.310 | | | 37,092 | | 8,605,243 |
| Pass-Through From The Pennsylvania State University | 10.310 | | | 243,794 | | 8,605,243 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Tufts University | 10.310 | | | 349,017 | | 8,605,243 |
| Pass-Through From University of Arkansas Fayetteville | 10.310 | | | 84,806 | | 8,605,243 |
| Pass-Through From University of California, Davis | 10.310 | | | 128,641 | | 8,605,243 |
| Pass-Through From University of Delaware | 10.310 | | | 6,949 | | 8,605,243 |
| Pass-Through From University of Georgia | 10.310 | | | 82,905 | | 8,605,243 |
| Pass-Through From University of Maryland | 10.310 | 419273-19C15 | | 98,932 | 28,812 | 8,605,243 |
| Pass-Through From University of Missouri Columbia | 10.310 | | | 93,582 | | 8,605,243 |
| Pass-Through From University of Pennsylvania | 10.310 | | | 29,597 | | 8,605,243 |
| Pass-Through From Washington State University | 10.310 | | | 136,845 | | 8,605,243 |
| Biomass Research and Development Initiative Competitive Grants Program (BRDI) | 10.312 | | 73,867 | | 73,391 | 73,867 |
| Sun Grant Program | 10.320 | | | | | 113,720 |
| Pass-Through From University of Tennessee | 10.320 | 419553-19300 | | 113,720 | 10,068 | 113,720 |
| Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) | 10.326 | | 85,590 | | 39,308 | 85,590 |
| Crop Protection and Pest Management Competitive Grants Program | 10.329 | | 180,469 | | 51,538 | 520,200 |
| Pass-Through From Cornell University | 10.329 | | | 18,961 | | 520,200 |
| Pass-Through From Louisiana State University | 10.329 | | | 13,002 | | 520,200 |
| Pass-Through From Mississippi State University | 10.329 | | | 8,548 | | 520,200 |
| Pass-Through From North Carolina State University | 10.329 | | | 75,935 | | 520,200 |
| Pass-Through From The Pennsylvania State University | 10.329 | | | 30,358 | | 520,200 |
| Pass-Through From University of Idaho | 10.329 | | | 5,357 | | 520,200 |
| Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program | 10.334 | | | | | 45,036 |
| Pass-Through From Arcadia Center for Sustainable Food and Agriculture | 10.334 | | | 15,737 | | 45,036 |
| Veterinary Services Grant Program | 10.336 | | 119,651 | | | 137,586 |
| Cooperative Extension Service | 10.500 | | 194,411 | | | 11,955,485 |
| Equipment Grants Program (EGP) | 10.519 | | 550 | | | 550 |
| Team Nutrition Grants | 10.574 | | 8,277 | | | 304,576 |
| Foreign Market Development Cooperator Program | 10.600 | | 156,461 | | 426 | 156,461 |
| Forestry Research | 10.652 | | 305,227 | | | 305,227 |
| Cooperative Forestry Assistance | 10.664 | | 16,362 | | | 2,883,386 |
| Pass-Through From Livelihoods Knowledge Exchange Network | 10.664 | | | 3,307 | | 2,883,386 |
| Pass-Through From University of Tennessee | 10.664 | | | 35,384 | | 2,883,386 |
| Wood Utilization Assistance | 10.674 | | 27,065 | | | 224,782 |
| Urban and Community Forestry Program | 10.675 | | 194,170 | | 60,033 | 194,170 |
| Forest Health Protection | 10.680 | | 1,138,920 | | | 1,963,663 |
| Pass-Through From Slow the Spread Foundation | 10.680 | 22-01-12 | | 9,994 | | 1,963,663 |
| International Forestry Programs | 10.684 | | | | | 193,137 |
| Pass-Through From Washington State University | 10.684 | 143164-SPC04810 | | 4,806 | | 193,137 |
| Partnership Agreements | 10.699 | | 150,664 | | | 378,483 |
| Research Joint Venture and Cost Reimbursable Agreements | 10.707 | | 3,769 | | | 3,769 |
| Distance Learning and Telemedicine Loans and Grants | 10.855 | | 103,449 | | | 103,449 |
| Soil and Water Conservation | 10.902 | | 163,715 | | | 954,658 |
| Pass-Through From Colorado State University | 10.902 | | | 1,170 | | 954,658 |
| Pass-Through From National Fish and Wildlife Foundation | 10.902 | | | 50,745 | | 954,658 |
| Pass-Through From University of Vermont and State Agricultural College | 10.902 | | | 53,229 | | 954,658 |
| Soil Survey | 10.903 | | 135,563 | | | 135,563 |
| Environmental Quality Incentives Program | 10.912 | | 329,009 | | 109,416 | 782,227 |
| Pass-Through From Texas A&M AgriLife Research | 10.912 | | | 76,243 | | 782,227 |
| Conservation Stewardship Program | 10.924 | | | | | 109,643 |
| Pass-Through From Pheasants Forever, Incorporated | 10.924 | | | 74 | | 109,643 |
| Agricultural Statistics Reports | 10.950 | | 57,514 | | | 57,514 |
| Technical Agricultural Assistance | 10.960 | | 298,942 | | 32,108 | 341,430 |
| Other Assistance | 10.RD | 18-CR-11272152-061 | 8,134 | | | 337,471 |
| Other Assistance | 10.RD | 18-JV-11330145-046 | 30,386 | | | 337,471 |
| Other Assistance | 10.RD | 19-JV-11330145-050 | 58,453 | | | 337,471 |
| Other Assistance | 10.RD | 19-JV-11330145-053 | 66,001 | | | 337,471 |
| Other Assistance | 10.RD | 21-JV-11261953-055 | 44,468 | | | 337,471 |
| Other Assistance | 10.RD | 22-CS-11330180-084 | 56,781 | | | 337,471 |
| Other Assistance | 10.RD | 36C24E21C0023 | 66,017 | | | 337,471 |
| Pass-Through From National Association of State Departments of Agriculture Foundation | 10.RD | AKE3QPJR | | 7,231 | | 337,471 |
| Total Non-Stimulus | | | 24,023,851 | 4,267,023 | 2,071,113 | |
| Stimulus: | | | | | | |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | COVID-19 | 43,581 | | | 2,755,934 |
| Total Stimulus | | | 43,581 | - | - | |
| Total Research and Development | | | 24,067,432 | 4,267,023 | 2,071,113 | |
| Total U.S. DEPARTMENT OF AGRICULTURE | | | 3,819,840,344 | 6,011,914 | 872,734,543 | |
| U.S. DEPARTMENT OF COMMERCE | | | | | | |
| Non-Stimulus: | | | | | | |
| Cluster Grants | 11.020 | | 42,474 | | | 42,474 |
| State Digital Equity Planning Grants | 11.032 | | 5,324 | | | 5,324 |
| Broadband Equity, Access, and Deployment Program | 11.035 | | 55,381 | | 48,007 | 55,381 |
| Economic Development Technical Assistance | 11.303 | | 155,674 | | | 155,674 |
| Research and Evaluation Program | 11.312 | | 360,332 | | 317,477 | 360,332 |
| Interjurisdictional Fisheries Act of 1986 | 11.407 | | 152,420 | | | 152,420 |
| Sea Grant Support | 11.417 | | 1,226,727 | | | 2,952,885 |
| Sea Grant Support | 11.417 | NA18OAR4170083 | 73,197 | | 73,197 | 2,952,885 |
| Coastal Zone Management Administration Awards | 11.419 | | 3,872,399 | | 682,002 | 4,228,029 |
| Pass-Through From University of Michigan | 11.419 | NA19NOS4190058 | | 27,300 | | 4,228,029 |
| Coastal Zone Management Estuarine Research Reserves | 11.420 | | 341,656 | | | 1,037,901 |
| Unallied Management Projects | 11.454 | | 359,420 | | | 2,959,576 |
| Chesapeake Bay Studies | 11.457 | | 224,191 | | | 484,738 |
| Habitat Conservation | 11.463 | | 321,176 | | | 321,176 |
| Unallied Science Program | 11.472 | | 25,803 | | 19,043 | 765,140 |
| Atlantic Coastal Fisheries Cooperative Management Act | 11.474 | | 326,696 | | | 326,696 |
| Science, Technology, Business and/or Education Outreach | 11.620 | | 71,265 | | | 73,127 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Other Assistance | | | | | | 183,935 |
| Pass-Through From Riverside Technology, Incorporated | 11.U01 | Developing the Next Generation National Oceanic and Atmospheric Administration FCDR and Mean Layer Temperature CDR-PROTECH-GMU-NextGen-206002P/PROTECH-GMU-NextGen | | 167,178 | | 183,935 |
| Pass-Through From Riverside Technology, Incorporated | 11.U02 | National Oceanic and Atmospheric Administration Advanced Microwave Sounding Unit -A CDR Products Support-ST133017CQ0058/ Task Order 1332KP19FNEEN003-204778P | | 16,757 | | 183,935 |
| Total Non-Stimulus | | | 7,614,135 | 211,235 | 1,139,726 | |
| Stimulus: | | | | | | |
| Cooperative Fishery Statistics | 11.434 | COVID-19 | | | | 451,285 |
| Pass-Through From Atlantic States Marine Fisheries Commission | 11.434 | COVID-19 | | 451,285 | | 451,285 |
| Total Stimulus | | | - | 451,285 | - | |
| Total Excluding Clusters Identified Below | | | 7,614,135 | 662,520 | 1,139,726 | |
| Economic Development Cluster: | | | | | | |
| Investments for Public Works and Economic Development Facilities | 11.300 | | 417,269 | | | 460,207 |
| Pass-Through From South Carolina Aquarium | 11.300 | | | 42,938 | | 460,207 |
| Economic Adjustment Assistance | 11.307 | | 2,974,659 | | 1,063,562 | 3,089,880 |
| Pass-Through From Activation Capital | 11.307 | | | 16,200 | | 3,089,880 |
| Pass-Through From Brightpoint Community College | 11.307 | | | 88,400 | | 3,089,880 |
| Pass-Through From E4 Carolinas | 11.307 | | | 10,621 | | 3,089,880 |
| Total Economic Development Cluster | | | 3,391,928 | 158,159 | 1,063,562 | 3,550,087 |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| NOAA Mission-Related Education Awards | 11.008 | | 219,868 | | | 485,230 |
| NOAA Mission-Related Education Awards | 11.008 | NA12NOS0080197 | 107,522 | | 107,522 | 485,230 |
| Pass-Through From Carilion Medical Center | 11.008 | | | 15,836 | | 485,230 |
| Pass-Through From Science Museum of Virginia Foundation | 11.008 | | | 142,004 | | 485,230 |
| Ocean Exploration | 11.011 | | | | | 73,455 |
| Pass-Through From University of Washington | 11.011 | | | 73,455 | | 73,455 |
| Integrated Ocean Observing System (IOOS) | 11.012 | | 111,112 | | | 452,326 |
| Integrated Ocean Observing System (IOOS) | 11.012 | NA21NOS0120096/UDR0000079/NA21NOS0120167 | 109,878 | | 109,878 | 452,326 |
| Pass-Through From Louisiana State University | 11.012 | NA21NOA0120185/PO0000188682 | | 53,390 | | 452,326 |
| Pass-Through From Rutgers University | 11.012 | NA16NOS0120020/1755/PO19434203/NA16NOS0120020 / 1166/NA16NOS120020 / 1156 | | 7,336 | | 452,326 |
| Pass-Through From University of Delaware | 11.012 | NA21NOS0120096/UDR0000079/NA21NOS0120096/UDR 0000107 | | 170,610 | | 452,326 |
| Ocean Acidification Program (OAP) | 11.017 | | 131,339 | | | 283,260 |
| Ocean Acidification Program (OAP) | 11.017 | NA20OAR0170473/NA20OAR0170513 | 151,921 | | 151,921 | 283,260 |
| NOAA Small Business Innovation Research (SBIR) Program | 11.021 | | | | | 75,663 |
| Pass-Through From Aerodyne Research Incorporated | 11.021 | | | 72,984 | | 75,663 |
| Pass-Through From Elder Research, Incorporated | 11.021 | NA22OAR0210493 | | 2,679 | | 75,663 |
| Connecting Minority Communities Pilot Program | 11.028 | 51-09-C13019 | 126,360 | | 126,360 | 126,360 |
| Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) | 11.400 | | 29,880 | | | 29,880 |
| Sea Grant Support | 11.417 | | 1,125,351 | | | 2,952,885 |
| Sea Grant Support | 11.417 | 419820-19076 | 7,461 | | 7,461 | 2,952,885 |
| Sea Grant Support | 11.417 | NA18OAR4170083 | 115,276 | | 115,276 | 2,952,885 |
| Pass-Through From Mississippi State University | 11.417 | | | 88,951 | | 2,952,885 |
| Pass-Through From New Jersey Sea Grant Consortium | 11.417 | NA19OAR4170389/6316-0013/6316-0024 | | 104,506 | | 2,952,885 |
| Pass-Through From University of Cincinnati | 11.417 | | | 31,036 | | 2,952,885 |
| Pass-Through From University of Connecticut | 11.417 | | | 42,389 | | 2,952,885 |
| Pass-Through From University of South Alabama | 11.417 | A21-0220-S009 | | 36,220 | | 2,952,885 |
| Pass-Through From University of Southern Mississippi | 11.417 | 8005953-01.01-R-SFA-22-NSI VIM | | 72,535 | | 2,952,885 |
| Pass-Through From University of Texas at Arlington | 11.417 | | | 3,311 | | 2,952,885 |
| Pass-Through From University of Texas at Austin | 11.417 | UTA20-000953 | | 25,925 | | 2,952,885 |
| Coastal Zone Management Administration Awards | 11.419 | | 211,402 | | | 4,228,029 |
| Coastal Zone Management Administration Awards | 11.419 | NA21NOS4190152 TASK 91.02/NA22NOS4190187 - 91.02 | 15,927 | | 15,927 | 4,228,029 |
| Pass-Through From Middle Peninsula Planning District Commission | 11.419 | NA21NOS4190152 TASK 73 FY21 | | 29,122 | | 4,228,029 |
| Pass-Through From National Estuarine Research Reserve Association Inc | 11.419 | NA22NOS4190187 TASK73 FY2022/SUBK00014329 / NMS-001 | | 4,289 | | 4,228,029 |
| Pass-Through From University of Michigan | 11.419 | NA19NOS4190058 SUBK00016409 | | 67,590 | | 4,228,029 |
| Coastal Zone Management Estuarine Research Reserves | 11.420 | | 696,245 | | | 1,037,901 |
| Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | 11.427 | | 444,053 | | | 565,796 |
| Pass-Through From Atlantic States Marine Fisheries Commission | 11.427 | 22-0703 | | 44,758 | | 565,796 |
| Pass-Through From Louisiana State University | 11.427 | | | 10,863 | | 565,796 |
| Pass-Through From Oyster South Company | 11.427 | NA21NMF4270354/VIMS-2021-01 | | 33,942 | | 565,796 |
| Pass-Through From University of Maryland | 11.427 | | | 9,507 | | 565,796 |
| Pass-Through From University of Maryland Center for Environmental Science | 11.427 | NA20NMF4270163/SA0752782 PO958 | | 22,673 | | 565,796 |
| Climate and Atmospheric Research | 11.431 | | 1,055,463 | | | 1,167,108 |
| Climate and Atmospheric Research | 11.431 | NA21OAR4310135 | 328 | | 328 | 1,167,108 |
| Pass-Through From Ohio University | 11.431 | | | 7,356 | | 1,167,108 |
| Pass-Through From Old Dominion University Research Foundation | 11.431 | 20-110-100824-010 | | 8,533 | | 1,167,108 |
| Pass-Through From Old Dominion University Research Foundation | 11.431 | NA19OAR4310309/20112100824010 | | 28,831 | | 1,167,108 |
| Pass-Through From Pennsylvania State University | 11.431 | NA18OAR4310302 / 5900VIMS0302 | | 15,872 | | 1,167,108 |
| Pass-Through From RAND Corporation | 11.431 | NA21OAR4310310 SCON-00000451 | | 29,249 | | 1,167,108 |
| Pass-Through From University of Texas at Arlington | 11.431 | | | 21,476 | | 1,167,108 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | 11.432 | | | | | 1,025,902 |
| Pass-Through From State of Maryland | 11.432 | | | 1,019,082 | | 1,025,902 |
| Pass-Through From Woods Hole Oceanographic Institution | 11.432 | M224136 | | 6,820 | | 1,025,902 |
| Unallied Management Projects | 11.454 | | 1,035,215 | | 6,000 | 2,959,576 |
| Unallied Management Projects | 11.454 | NA21NMF4540012/NA19NMF4540014 | 199,178 | | 199,178 | 2,959,576 |
| Pass-Through From Atlantic States Marine Fisheries Commission | 11.454 | NA22NMF4540361/22-0901 | | 1,339,177 | | 2,959,576 |
| Pass-Through From Rutgers University | 11.454 | NA20NMF4540025 / 1645 | | 26,586 | | 2,959,576 |
| Chesapeake Bay Studies | 11.457 | | 213,478 | | | 484,738 |
| Pass-Through From Chesapeake Research Consortium | 11.457 | NA20NMF4570310/VIMSNRC520-21/NA20NMF4570310 | | 47,069 | | 484,738 |
| Weather and Air Quality Research | 11.459 | | 862,177 | | 70,203 | 1,074,109 |
| Pass-Through From State of Maryland | 11.459 | | | 211,932 | | 1,074,109 |
| Special Oceanic and Atmospheric Projects | 11.460 | | 366,646 | | | 429,521 |
| Pass-Through From State of Maryland | 11.460 | | | 44,780 | | 429,521 |
| Pass-Through From University of Delaware | 11.460 | NA20OAR4600260/57917 | | 18,095 | | 429,521 |
| Meteorologic and Hydrologic Modernization Development | 11.467 | | | | | 50,534 |
| Pass-Through From Oregon Department of Geology and Mineral Industries | 11.467 | NA21NWS4670010 / 22-0103 | | 46,483 | | 50,534 |
| Pass-Through From University Corporation for Atmospheric Research | 11.467 | | | 4,051 | | 50,534 |
| Applied Meteorological Research | 11.468 | | 37,366 | | | 37,366 |
| Congressionally Identified Awards and Projects | 11.469 | | 313,512 | | | 345,280 |
| Pass-Through From Atlantic States Marine Fisheries Commission | 11.469 | | | 31,768 | | 345,280 |
| Unallied Science Program | 11.472 | | 8,698 | | | 765,140 |
| Pass-Through From American Saltwater Guides Association | 11.472 | | | 18,803 | | 765,140 |
| Pass-Through From Atlantic States Marine Fisheries Commission | 11.472 | | | 85,333 | | 765,140 |
| Pass-Through From National Fish and Wildlife Foundation | 11.472 | 73567/70444 | | 300,990 | | 765,140 |
| Pass-Through From North Pacific Research Board | 11.472 | NA19NMF4720069 | | 24,611 | | 765,140 |
| Pass-Through From Pacific States Marine Fisheries Commission | 11.472 | NA21NMF4720542 / 22-117G | | 38,631 | | 765,140 |
| Pass-Through From Rutgers University | 11.472 | NA18NMF4720321 / 19-0802 /1114 | | 166,576 | 77,190 | 765,140 |
| Pass-Through From South Carolina Dept of Natural Resources | 11.472 | NA19NMF4720102 | | 4,182 | | 765,140 |
| Pass-Through From University of North Carolina at Chapel Hill | 11.472 | 582190-21-01 | | 91,513 | | 765,140 |
| Office for Coastal Management | 11.473 | | 42,420 | | | 94,156 |
| Pass-Through From Middle Peninsula Planning District Commission | 11.473 | 66887 | | 4,059 | | 94,156 |
| Pass-Through From The Nature Conservancy | 11.473 | | | 47,677 | | 94,156 |
| Center for Sponsored Coastal Ocean Research Coastal Ocean Program | 11.478 | | 933,038 | | 122,062 | 1,258,353 |
| Center for Sponsored Coastal Ocean Research Coastal Ocean Program | 11.478 | NA19NOS4780182/NA16NOS4780207/NA18NOS4780177 | 325,315 | | 325,315 | 1,258,353 |
| Measurement and Engineering Research and Standards | 11.609 | | 1,152,259 | | 62,101 | 1,684,937 |
| Pass-Through From American Bureau of Shipping | 11.609 | | | 69,689 | | 1,684,937 |
| Pass-Through From Iowa State University of Science And Technology | 11.609 | | | 330,074 | | 1,684,937 |
| Pass-Through From University of Florida | 11.609 | | | 93,983 | | 1,684,937 |
| Pass-Through From University of Wisconsin | 11.609 | | | 38,932 | | 1,684,937 |
| Science, Technology, Business and/or Education Outreach | 11.620 | | | | | 73,127 |
| Pass-Through From Arizona State University | 11.620 | | | 1,862 | | 73,127 |
| Marine Debris Program | 11.999 | | 104,641 | | 32,387 | 104,641 |
| Other Assistance | 11.RD | 01-21-MOU-06 | 517,343 | | | 1,147,694 |
| Other Assistance | 11.RD | 0331000 | 491,376 | | | 1,147,694 |
| Other Assistance | 11.RD | 1305M320PNRMJ0294P23004 | 20,081 | | | 1,147,694 |
| Other Assistance | 11.RD | MOA-2022-077/12451 | 3,943 | | | 1,147,694 |
| Pass-Through From Grant Thornton Public Sector Limited Liability Company | 11.RD | 22-18654/333BJ21F00184008 | | 114,951 | | 1,147,694 |
| Total Non-Stimulus | | | 11,286,072 | 5,504,937 | 1,529,109 | |
| Total Research and Development | | | 11,286,072 | 5,504,937 | 1,529,109 | |
| Total U.S. DEPARTMENT OF COMMERCE | | | 22,292,135 | 6,325,616 | 3,732,397 | |
| U.S. DEPARTMENT OF DEFENSE | | | | | | |
| Non-Stimulus: | | | | | | |
| Procurement Technical Assistance For Business Firms | 12.002 | | 1,014,554 | | | 1,089,397 |
| National Defense Education Program | 12.006 | | 140,296 | | | 140,296 |
| STARBASE Program | 12.020 | | 721,493 | | | 721,493 |
| Payments to States in Lieu of Real Estate Taxes | 12.112 | | 146,249 | | 146,249 | 146,249 |
| State Memorandum of Agreement Program for the Reimbursement of Technical Services | 12.113 | | 644,556 | | | 644,556 |
| Basic and Applied Scientific Research | 12.300 | | 163,836 | | | 29,843,333 |
| Pass-Through From University of Texas Rio Grande Valley | 12.300 | | | 219,853 | | 29,843,333 |
| Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program | 12.330 | | 178,043 | | | 443,604 |
| ROTC Language and Culture Training Grants | 12.357 | | 318,888 | | | 2,084,665 |
| ROTC Language and Culture Training Grants | 12.357 | S23-052-01 | 65,000 | | 65,000 | 2,084,665 |
| Pass-Through From Institute of International Education | 12.357 | | | 972,866 | | 2,084,665 |
| Pass-Through From Institute of International Education | 12.357 | PGO1801-WM-30 | | 136,873 | | 2,084,665 |
| Pass-Through From Institute of International Education | 12.357 | PGO1801-JMU-07 | | 591,038 | | 2,084,665 |
| Military Construction, National Guard | 12.400 | | 1,301,251 | | | 1,418,441 |
| National Guard Military Operations and Maintenance (O&M) Projects | 12.401 | | 58,472,239 | | | 58,472,239 |
| National Guard ChalleNGe Program | 12.404 | | 3,846,365 | | | 3,846,365 |
| The Language Flagship Grants to Institutions of Higher Education | 12.550 | | | | | 308,841 |
| Pass-Through From Institute of International Education | 12.550 | | | 308,841 | | 308,841 |
| Centers for Academic Excellence | 12.598 | | 27,629 | | | 55,258 |
| Pass-Through From Syracuse University | 12.598 | | | 27,629 | | 55,258 |
| Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies | 12.610 | | | | | 20,984 |
| Pass-Through From Old Dominion Research Foundation | 12.610 | HQ0005210062 | | 20,984 | | 20,984 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Economic Adjustment Assistance for State Governments | 12.617 | | | | | 1,756,795 |
| Pass-Through From Department of Defense | 12.617 | | | 1,647,899 | 1,647,899 | 1,756,795 |
| Pass-Through From University of Utah | 12.617 | | | 108,896 | | 1,756,795 |
| Troops to Teachers Grant Program | 12.620 | | 195,444 | | | 195,444 |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | 331,207 | | 314,588 | 5,727,874 |
| Pass-Through From Batelle | 12.630 | | | 12,562 | | 5,727,874 |
| Pass-Through From Technology Student Association | 12.630 | | | 29,643 | | 5,727,874 |
| Air Force Defense Research Sciences Program | 12.800 | | 544 | | | 6,584,066 |
| Information Security Grants | 12.902 | | 227,622 | | | 227,622 |
| GenCyber Grants Program | 12.903 | | 14,133 | | | 218,407 |
| CyberSecurity Core Curriculum | 12.905 | | 64,397 | | | 1,120,977 |
| Other Assistance | 12.U01 | 2020-20061700003 | 287,461 | | 95,000 | 3,260,856 |
| Other Assistance | 12.U02 | 2020-20061700003 / 321591-20043 | 175 | | | 3,260,856 |
| Other Assistance | 12.U03 | 2021 George Mason University DoD CySP Grant-H98230-21-1-0305-205667 | 39,186 | | | 3,260,856 |
| Other Assistance | 12.U04 | 21-1-0279 | 117,973 | | | 3,260,856 |
| Other Assistance | 12.U05 | George Mason University Cybersecurity Scholarship Program-H98230-22-1-0289-206069P | 147,149 | | | 3,260,856 |
| Other Assistance | 12.U06 | H98230-21-1-0250 | 135,705 | | | 3,260,856 |
| Other Assistance | 12.U07 | H98230-22-1-0110 | 85,585 | | 51,966 | 3,260,856 |
| Other Assistance | 12.U08 | H98230-22-1-0314 | 507,394 | | | 3,260,856 |
| Other Assistance | 12.U09 | USUHS Enlisted to Medical Degree Preparatory Program UG Year-HU00012D0002/HU00012F0026-205573P | 1,570,219 | | | 3,260,856 |
| Other Assistance | 12.U10 | W9124D22Q0149 | 198,552 | | | 3,260,856 |
| Other Assistance | 12.U11 | Washington Headquarter Services-FY22-Facility Management Series-LETTER OF AGREEMENT 4/11/22-209672P | 3,219 | | | 3,260,856 |
| Pass-Through From Nexcepta, Incorporated | 12.U12 | Artificial Intelligence-based Recommender System for Model-Based Systems Engineering-MDA-T002-GMU01-206203P/MDA-T002-GMU01 | | 13,240 | | 3,260,856 |
| Pass-Through From RER Solutions, Incorporated | 12.U13 | Joint Partnership with RER Solutions to Provide the U.S. Army with Mason's Real Estate Development Certificate Program-206198P | | 84,998 | | 3,260,856 |
| Pass-Through From Stevens Institute of Technology | 12.U14 | 2103292-01 | | 70,000 | | 3,260,856 |
| Total Non-Stimulus | | | 70,966,364 | 4,245,322 | 2,320,702 | |
| Total Excluding Clusters Identified Below | | | 70,966,364 | 4,245,322 | 2,320,702 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Procurement Technical Assistance For Business Firms | 12.002 | | 74,843 | | | 1,089,397 |
| Aquatic Plant Control | 12.100 | | 64,228 | | | 64,228 |
| Collaborative Research and Development | 12.114 | | 10,642 | | | 10,642 |
| Basic and Applied Scientific Research | 12.300 | | 24,426,563 | | 3,479,847 | 29,843,333 |
| Pass-Through From Analex Corporation | 12.300 | | | 134,424 | | 29,843,333 |
| Pass-Through From BAE Systems NA Incorporated | 12.300 | | | 482,834 | | 29,843,333 |
| Pass-Through From Brown University | 12.300 | 418305-19079 | | 133,140 | 47,139 | 29,843,333 |
| Pass-Through From California Institute of Technology | 12.300 | | | 64,594 | | 29,843,333 |
| Pass-Through From Computational Physics Incorporated | 12.300 | 419592-19F81 | | 275,398 | 14,920 | 29,843,333 |
| Pass-Through From Corrdesa, Limited Liability Company | 12.300 | | | 34,896 | | 29,843,333 |
| Pass-Through From Duke University | 12.300 | | | 172,680 | | 29,843,333 |
| Pass-Through From Florida State University | 12.300 | | | 1,101,737 | | 29,843,333 |
| Pass-Through From Georgia Institute of Technology | 12.300 | | | 98,581 | | 29,843,333 |
| Pass-Through From Global Engineering and Materials Incorporated | 12.300 | | | 202,177 | | 29,843,333 |
| Pass-Through From Hearing Ergonomics & Acoustics Resources Limited Liability Company | 12.300 | | | 24,323 | | 29,843,333 |
| Pass-Through From ITT Industries Incorporated | 12.300 | | | 2,835 | | 29,843,333 |
| Pass-Through From Johns Hopkins University | 12.300 | | | 308,471 | | 29,843,333 |
| Pass-Through From Johns Hopkins University Applied Physics Laboratory | 12.300 | | | 70,645 | | 29,843,333 |
| Pass-Through From Laser & Plasma Technologies, Limited Liability Company | 12.300 | | | 96,744 | | 29,843,333 |
| Pass-Through From Lehigh University | 12.300 | | | 206,323 | | 29,843,333 |
| Pass-Through From Leland Stanford Junior University | 12.300 | | | 48,191 | | 29,843,333 |
| Pass-Through From Luna Innovations, Incorporated | 12.300 | | | 54,885 | | 29,843,333 |
| Pass-Through From NanoSonic Incorporated | 12.300 | | | 106,848 | | 29,843,333 |
| Pass-Through From Northwestern University | 12.300 | | | 117,193 | | 29,843,333 |
| Pass-Through From Oregon State University | 12.300 | | | 24,453 | | 29,843,333 |
| Pass-Through From Prime Photonics Incorporated | 12.300 | | | 29,351 | | 29,843,333 |
| Pass-Through From Purdue University | 12.300 | | | 72,302 | | 29,843,333 |
| Pass-Through From Spectral Sciences Incorporated | 12.300 | | | 58,966 | | 29,843,333 |
| Pass-Through From Systems Engineering Incorporated | 12.300 | | | 144,085 | | 29,843,333 |
| Pass-Through From The Ohio State University | 12.300 | | | 103,679 | | 29,843,333 |
| Pass-Through From The Research Foundation for the State University of New York | 12.300 | | | 209,983 | | 29,843,333 |
| Pass-Through From University of Arkansas Fayetteville | 12.300 | | | 1,072 | | 29,843,333 |
| Pass-Through From University of California, Santa Barbara | 12.300 | | | 197,805 | | 29,843,333 |
| Pass-Through From University of Tennessee | 12.300 | | | 301,063 | | 29,843,333 |
| Pass-Through From University of Texas at Dallas | 12.300 | | | 55,065 | | 29,843,333 |
| Pass-Through From University of Texas Rio Grande Valley | 12.300 | N00014-19-1-2728-VSU | | 98,338 | | 29,843,333 |
| Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program | 12.330 | | 118,925 | | | 443,604 |
| Pass-Through From Advanced Regenerative Manufacturing Institute, Incorporated | 12.330 | | | 146,636 | | 443,604 |
| Naval Medical Research and Development | 12.340 | | | | | 50,171 |
| Pass-Through From Henry M. Jackson Foundation | 12.340 | | | 50,171 | | 50,171 |
| Scientific Research - Combating Weapons of Mass Destruction | 12.351 | | 2,097,073 | | 423,974 | 2,645,723 |
| Scientific Research - Combating Weapons of Mass Destruction | 12.351 | E0003174/E0003195 | 193,654 | | 193,654 | 2,645,723 |
| Pass-Through From American Type Culture Collection | 12.351 | | | 28,586 | | 2,645,723 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Iowa State | 12.351 | | | 45,990 | | 2,645,723 |
| Pass-Through From Johns Hopkins University | 12.351 | 2004737231 | | 180,852 | | 2,645,723 |
| Pass-Through From Stanford University | 12.351 | | | 56,747 | | 2,645,723 |
| Pass-Through From The Pennsylvania State University | 12.351 | | | 6,755 | | 2,645,723 |
| Pass-Through From University of New Mexico | 12.351 | | | 36,066 | | 2,645,723 |
| Marine Corps Systems Command Federal Assistance Program | 12.369 | | | | | 28,039 |
| Pass-Through From Jungk Nguyen Innovation Limited Liability Company | 12.369 | | | 28,039 | | 28,039 |
| Military Construction, National Guard | 12.400 | | | | | 1,418,441 |
| Pass-Through From Citizens United for Research in Epilepsy | 12.400 | 418498-19979 | | 117,190 | 59,326 | 1,418,441 |
| Military Medical Research and Development | 12.420 | | 12,610,959 | | 525,964 | 15,601,967 |
| Military Medical Research and Development | 12.420 | E0003212/E0003201/E0002499/E0002523/E0002524/E0002525/E0002526/E0002527/E0002528/E0002530/E0002531/E0002730/E0002754/E0002807/E0002808/E0002921/E0002940/E0002941 | 2,076,345 | | 2,076,345 | 15,601,967 |
| Pass-Through From Curators of the University of Missouri | 12.420 | | | 3,865 | | 15,601,967 |
| Pass-Through From East Carolina University | 12.420 | A20-0018-S001 | | 106,304 | | 15,601,967 |
| Pass-Through From Henry M. Jackson Foundation | 12.420 | | | 126,696 | | 15,601,967 |
| Pass-Through From Johns Hopkins University | 12.420 | | | 58,530 | | 15,601,967 |
| Pass-Through From Mcguire Research Institute, Incorporated | 12.420 | | | 30,629 | | 15,601,967 |
| Pass-Through From Oregon Health Sciences University | 12.420 | 1016810_VCU | | (1) | | 15,601,967 |
| Pass-Through From Research Incorporated | 12.420 | AZ 190094 | | 224,501 | | 15,601,967 |
| Pass-Through From The Medical College of Wisconsin | 12.420 | | | 12,381 | | 15,601,967 |
| Pass-Through From The University of Vermont | 12.420 | AWD00001096SUB00000393 | | 8,055 | | 15,601,967 |
| Pass-Through From Tufts University | 12.420 | | | 9,833 | | 15,601,967 |
| Pass-Through From University of California, Los Angeles | 12.420 | 0070 G YE219 | | 19,458 | | 15,601,967 |
| Pass-Through From University of Kentucky | 12.420 | | | 17,333 | | 15,601,967 |
| Pass-Through From University of Kentucky | 12.420 | 3200005030-23-127 | | 55,460 | | 15,601,967 |
| Pass-Through From University of Kentucky Research Foundation | 12.420 | | | 146,233 | | 15,601,967 |
| Pass-Through From University of Maryland, Baltimore | 12.420 | | | 6,832 | | 15,601,967 |
| Pass-Through From University of Rochester | 12.420 | | | 5,990 | | 15,601,967 |
| Pass-Through From University of South Alabama | 12.420 | | | 80,211 | | 15,601,967 |
| Pass-Through From University of Southern California | 12.420 | | | 2,353 | | 15,601,967 |
| Basic Scientific Research | 12.431 | | 4,021,477 | | 758,273 | 5,106,897 |
| Basic Scientific Research | 12.431 | W911NF2010131/W911NF1810306 | 111,598 | | 111,598 | 5,106,897 |
| Pass-Through From Boston Engineering Corporation | 12.431 | | | 88,781 | | 5,106,897 |
| Pass-Through From MELD Manufacturing Corporation | 12.431 | | | 63,009 | | 5,106,897 |
| Pass-Through From North Carolina State University | 12.431 | | | 199,449 | | 5,106,897 |
| Pass-Through From Pennsylvania State University | 12.431 | | | 84,261 | | 5,106,897 |
| Pass-Through From PPG Industries, Incorporated | 12.431 | | | 28,296 | | 5,106,897 |
| Pass-Through From Princeton University | 12.431 | | | 91,204 | | 5,106,897 |
| Pass-Through From Regents of the University of California, Davis | 12.431 | | | 53,280 | | 5,106,897 |
| Pass-Through From Rice University | 12.431 | | | 132,866 | | 5,106,897 |
| Pass-Through From Scientific Systems Company Incorporated | 12.431 | | | 68,500 | | 5,106,897 |
| Pass-Through From State of Maryland | 12.431 | | | 24,072 | | 5,106,897 |
| Pass-Through From University of California, Los Angeles | 12.431 | | | 13,095 | | 5,106,897 |
| Pass-Through From University of Iowa | 12.431 | | | 46,917 | | 5,106,897 |
| Pass-Through From University of Maryland, Baltimore County | 12.431 | | | 80,092 | | 5,106,897 |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | 4,191,622 | | 603,721 | 5,727,874 |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | 1832031 | 23,266 | | 23,266 | 5,727,874 |
| Pass-Through From Advanced Regenerative Manufacturing Institute, Incorporated | 12.630 | | | 68,107 | | 5,727,874 |
| Pass-Through From Auburn University | 12.630 | | | 20,278 | | 5,727,874 |
| Pass-Through From Stony Brook University | 12.630 | | | 876,993 | | 5,727,874 |
| Pass-Through From The Trustees of The University of Pennsylvania | 12.630 | | | 166,837 | | 5,727,874 |
| Pass-Through From University of Durham | 12.630 | | | 7,359 | | 5,727,874 |
| Legacy Resource Management Program | 12.632 | | 49,404 | | | 390,980 |
| Pass-Through From National Fish and Wildlife Foundation | 12.632 | HQ0034-16-2-0023 / 70752 | | 341,576 | 5,900 | 390,980 |
| Past Conflict Accounting | 12.740 | | | | | 100,840 |
| Pass-Through From The Ohio State University | 12.740 | | | 100,840 | | 100,840 |
| Uniformed Services University Medical Research Projects | 12.750 | | | | | 1,226,870 |
| Pass-Through From Henry M. Jackson Foundation | 12.750 | | | 1,158,609 | | 1,226,870 |
| Pass-Through From Henry M. Jackson Foundation | 12.750 | 419600-19C67 | | 68,261 | 29,512 | 1,226,870 |
| Air Force Defense Research Sciences Program | 12.800 | | 4,454,456 | | 1,255,934 | 6,584,066 |
| Air Force Defense Research Sciences Program | 12.800 | FA9550-19-1-0066 | 54,596 | | 54,596 | 6,584,066 |
| Pass-Through From Ahmic Aerospace Limited Liability Company | 12.800 | | | 6,409 | | 6,584,066 |
| Pass-Through From Alphacore, Incorporated | 12.800 | | | 16,021 | | 6,584,066 |
| Pass-Through From Asian Office of Aerospace Research and Development | 12.800 | | | 171,101 | | 6,584,066 |
| Pass-Through From BAE Systems NA Incorporated | 12.800 | | | 6,380 | | 6,584,066 |
| Pass-Through From CACI International Incorporated | 12.800 | | | 86,833 | | 6,584,066 |
| Pass-Through From Cobalt Speech & Language Incorporated | 12.800 | | | 1 | | 6,584,066 |
| Pass-Through From Curators of the University of Missouri | 12.800 | | | 173,848 | | 6,584,066 |
| Pass-Through From Duke University | 12.800 | | | 82,394 | | 6,584,066 |
| Pass-Through From Infoscitex Corporation | 12.800 | | | 14,675 | | 6,584,066 |
| Pass-Through From InnoSense Limited Liability Company | 12.800 | | | 116,739 | | 6,584,066 |
| Pass-Through From Luna Innovations, Incorporated | 12.800 | | | 144,468 | | 6,584,066 |
| Pass-Through From MacAulay-Brown Incorporated | 12.800 | | | 25,361 | | 6,584,066 |
| Pass-Through From Modern Technology Solutions, Incorporated | 12.800 | | | 5,564 | | 6,584,066 |
| Pass-Through From Princeton University | 12.800 | | | 88,057 | | 6,584,066 |
| Pass-Through From Regents of the University of California, Irvine | 12.800 | | | 3,894 | | 6,584,066 |
| Pass-Through From Rolls-Royce Corporation | 12.800 | | | 51,329 | | 6,584,066 |
| Pass-Through From The Ohio State University | 12.800 | | | 128,737 | | 6,584,066 |
| Pass-Through From The Ohio State University | 12.800 | SPC-1000007471 - GR130313 | | 34,821 | | 6,584,066 |
| Pass-Through From The University of Texas at Austin | 12.800 | | | 36,056 | | 6,584,066 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From University of Cincinnati | 12.800 | | | 783,310 | | 6,584,066 |
| Pass-Through From University of Illinois | 12.800 | | | 65,468 | | 6,584,066 |
| Pass-Through From University of Miami | 12.800 | | | 33,004 | | 6,584,066 |
| Language Grant Program | 12.900 | | 25,549 | | | 25,549 |
| Mathematical Sciences Grants | 12.901 | | 46,284 | | | 46,284 |
| GenCyber Grants Program | 12.903 | | 204,274 | | 204,274 | 218,407 |
| CyberSecurity Core Curriculum | 12.905 | | 889,359 | | 47,573 | 1,120,977 |
| Pass-Through From Norwich University | 12.905 | | | 53,183 | | 1,120,977 |
| Pass-Through From Towson University | 12.905 | 51, PROJECT: 5040561, PO:1238 | | 111,566 | | 1,120,977 |
| Pass-Through From University of Missouri | 12.905 | | | 2,472 | | 1,120,977 |
| Research and Technology Development | 12.910 | | 3,103,647 | | 775,994 | 4,814,822 |
| Pass-Through From Board of Regents of the University of Michigan | 12.910 | | | 84,799 | | 4,814,822 |
| Pass-Through From Columbia University | 12.910 | | | 188,122 | | 4,814,822 |
| Pass-Through From Draper Laboratories | 12.910 | SC001-0000001430/HR001122C0061 | | 162,635 | | 4,814,822 |
| Pass-Through From Elysium Robotics | 12.910 | | | 6,226 | | 4,814,822 |
| Pass-Through From Kryptowire Limited Liability Company | 12.910 | | | 538,820 | | 4,814,822 |
| Pass-Through From Saaz Micro, Incorporated | 12.910 | | | 40,487 | | 4,814,822 |
| Pass-Through From Texas A&M University | 12.910 | | | 204,037 | | 4,814,822 |
| Pass-Through From University of Florida | 12.910 | SUB0003416 | | 10,034 | | 4,814,822 |
| Pass-Through From University of Michigan | 12.910 | | | 368,229 | | 4,814,822 |
| Pass-Through From University of Rochester | 12.910 | | | 107,786 | | 4,814,822 |
| Other Assistance | 12.RD | 17-C-0182 | (73,106) | | | 81,822,687 |
| Other Assistance | 12.RD | 2022 National Center of Academic Excellence - George Mason University-H98230-22-1-0311-206043P | 46,085 | | | 81,822,687 |
| Other Assistance | 12.RD | 2022-22061300004 | 297,705 | | | 81,822,687 |
| Other Assistance | 12.RD | 2022-22083100006 | 324,066 | | | 81,822,687 |
| Other Assistance | 12.RD | 20-C-0157 | 298,763 | | | 81,822,687 |
| Other Assistance | 12.RD | 21-1-0322 | 455,985 | | | 81,822,687 |
| Other Assistance | 12.RD | 5G Technology Platform for Military Base with a Resilient, Green, And Secure Electric Grid (5G-BASE)-450893-20002-206117P | 8,743 | | | 81,822,687 |
| Other Assistance | 12.RD | 7119-ARM-1T/UVA | (64,394) | | | 81,822,687 |
| Other Assistance | 12.RD | A6FHZ7LJ | 266,085 | | | 81,822,687 |
| Other Assistance | 12.RD | Academic Fellowship Program for the US Naval Observatory - TO 148-N0018917DZ027 #N0018921FZ148-205417P | 102,793 | | | 81,822,687 |
| Other Assistance | 12.RD | Academic Fellowship Program for the US Naval Observatory - TO 420-N0018917DZ027 #N0018921FZ420-205568P | 263,187 | | | 81,822,687 |
| Other Assistance | 12.RD | Academic Fellowship Program for the US Naval Observatory - TO 548-N0018917DZ027 #N0018921FZ548-205689P | 118,525 | | | 81,822,687 |
| Other Assistance | 12.RD | Academic Fellowship Program for the US Naval Observatory - TO 591-N0018917DZ027 #N0018921FZ591-205687P | 51,770 | | | 81,822,687 |
| Other Assistance | 12.RD | AKFN24MW | 1,777 | | | 81,822,687 |
| Other Assistance | 12.RD | Anti-Bacterial Compounds-W81XWH19C0070-204768P | 11,667 | | | 81,822,687 |
| Other Assistance | 12.RD | AOEQQO2W | 168 | | | 81,822,687 |
| Other Assistance | 12.RD | Applied Storm & Recovery Studies as part of the During Nearshore Event Experiment; Natural and Nature-Based Coastal Defenses: Closing the Gap on the Potential Protection from Marshes in the US East Coast-W912HZ1920047-204942P | 14,618 | | | 81,822,687 |
| Other Assistance | 12.RD | AT-74071 | 23,689 | | | 81,822,687 |
| Other Assistance | 12.RD | AWD-004396.GR100696 | 53,746 | | | 81,822,687 |
| Other Assistance | 12.RD | BLOCKW9132T22P002425 | 38,730 | | | 81,822,687 |
| Other Assistance | 12.RD | Chief Digital and AI Office Other Transactional Agreement and Public Private Partnership-W52P1J2294117-206072P | 6,971,178 | | 2,303,499 | 81,822,687 |
| Other Assistance | 12.RD | Collaborative Capstone Projects with the Army C5ISR Center Research & Technology Integration Directorate-FP00017169_SA005-206236P | 5,392 | | | 81,822,687 |
| Other Assistance | 12.RD | Department of Defense Contract Financing/Cost and Pricing Study-FA701421A0005 - FA701421F0156-205803P | 289,666 | | | 81,822,687 |
| Other Assistance | 12.RD | Department of Defense Intellectual Property Assessment Study-HQ003421C0082-205715P | 97,369 | | | 81,822,687 |
| Other Assistance | 12.RD | Determining the Threat of Detection Resistant Malaria and Arboviruses in Haiti-N6264522P2017-206064P | 23,099 | | 12,500 | 81,822,687 |
| Other Assistance | 12.RD | FA8750-19-C-0026 | 593,470 | | 467,231 | 81,822,687 |
| Other Assistance | 12.RD | FA8750-20-C-1543 | 551,634 | | | 81,822,687 |
| Other Assistance | 12.RD | FP00015903_SA001 | 60,000 | | | 81,822,687 |
| Other Assistance | 12.RD | FP00017169_SA004 | 25,977 | | | 81,822,687 |
| Other Assistance | 12.RD | GG12102.PO#2352265 | 58,022 | | | 81,822,687 |
| Other Assistance | 12.RD | H98230-22-1-0020 | 56,783 | | | 81,822,687 |
| Other Assistance | 12.RD | HHM402-22-C-0019 | 177,650 | | | 81,822,687 |
| Other Assistance | 12.RD | MEP Pathway Inhibitor Development-W81XWH22C0110-206155P | 52,636 | | | 81,822,687 |
| Other Assistance | 12.RD | MUDLAN Acceleration for Demonstrations & Deployment (MADD)-205050P/FA8750-20-C-0555 | 19,691,773 | | 17,038,207 | 81,822,687 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Other Assistance | 12.RD | MUDLAN Enhanced Rapid Integration for Transition (MERIT)-204606P/FA8750-18-C-0129 | 598,078 | | 598,078 | 81,822,687 |
| Other Assistance | 12.RD | N00014-22-1-2789 | 44,352 | | | 81,822,687 |
| Other Assistance | 12.RD | N0016720P0285 | 2,136 | | | 81,822,687 |
| Other Assistance | 12.RD | N0016721P0167 | 8,627 | | | 81,822,687 |
| Other Assistance | 12.RD | N0016722P0053P00001 | 43,456 | | | 81,822,687 |
| Other Assistance | 12.RD | N0016722P0258 | 102,143 | | | 81,822,687 |
| Other Assistance | 12.RD | N0016723P0076 | 5,570 | | | 81,822,687 |
| Other Assistance | 12.RD | N00173-22-P-1201 | 28,275 | | | 81,822,687 |
| Other Assistance | 12.RD | N0017323P1220 | 63,833 | | | 81,822,687 |
| Other Assistance | 12.RD | N0017821P6665 | 73 | | | 81,822,687 |
| Other Assistance | 12.RD | N3239821P0009 | 4,411 | | | 81,822,687 |
| Other Assistance | 12.RD | N62470-19-2-4013 | 227,372 | | | 81,822,687 |
| Other Assistance | 12.RD | N66001-21-C-4028 | 1,302,386 | | 271,362 | 81,822,687 |
| Other Assistance | 12.RD | N6600122C0040 | 172,207 | | | 81,822,687 |
| Other Assistance | 12.RD | NC3-JADC2 Integration Project (Phase 1)-FA8750-20-C-0555-205567P | 57,813 | | | 81,822,687 |
| Other Assistance | 12.RD | PG2K6WZX | 450,724 | | | 81,822,687 |
| Other Assistance | 12.RD | R00000082 | 37,231 | | | 81,822,687 |
| Other Assistance | 12.RD | Remote Emerging Disease Intelligence NET-work-33330221CF0010386-205695P | 40,256 | | | 81,822,687 |
| Other Assistance | 12.RD | Spectrum Efficient Beam-Agile Interference Resilient Millimeter Wave Communications with Reconfigurable Antennas and Intelligent Surfaces-N6523622C8018-PO1301025891-206028P | 350,749 | | 134,192 | 81,822,687 |
| Other Assistance | 12.RD | TASK ORDER 04 | 464 | | | 81,822,687 |
| Other Assistance | 12.RD | UXO Site Characterization | 103,343 | | | 81,822,687 |
| Other Assistance | 12.RD | Vector Mapping of Ectoparasites and Ectoparasite-Borne Pathogens of Mongolia-N4034522P0124-206065P | 29,740 | | 21,771 | 81,822,687 |
| Other Assistance | 12.RD | W2LQAA-IGSA-A60SI-20-DPW01 | 66,738 | | | 81,822,687 |
| Other Assistance | 12.RD | W50NH921C0013 | 886,872 | | | 81,822,687 |
| Other Assistance | 12.RD | W81XWH-19-C-0074 | 62,319 | | | 81,822,687 |
| Other Assistance | 12.RD | W911NF-18-C-0019 | 1,626,292 | | 443,302 | 81,822,687 |
| Other Assistance | 12.RD | W912HQ-21-C-0063 | 370,718 | | 79,071 | 81,822,687 |
| Other Assistance | 12.RD | W912HQ-22-C-0028 | 634,265 | | 118,152 | 81,822,687 |
| Other Assistance | 12.RD | W912HZ-21-C-0056 | 973,145 | | 285,833 | 81,822,687 |
| Other Assistance | 12.RD | W912HZ23C0027 | 6,828 | | | 81,822,687 |
| Other Assistance | 12.RD | W913E5-22-C-0001 | 4,840,682 | | 3,558,207 | 81,822,687 |
| Pass-Through From Advanced Materials and Devices Incorporated | 12.RD | AMAD-VT-02-2022 | | 63,016 | | 81,822,687 |
| Pass-Through From Advanced Technology International | 12.RD | 2020-480 | | 874,860 | | 81,822,687 |
| Pass-Through From Advanced Technology International | 12.RD | SUBCONTRACT 2018-511 | | 87,614 | | 81,822,687 |
| Pass-Through From Advanced Technology International | 12.RD | Wearable Ultrasound systems for Guiding Training and Recovery from Musculoskeletal Injury-MTEC-22-02-MPAI-032/001-206132P/MTEC-22-02-MPAI-032/001 | | 319,404 | | 81,822,687 |
| Pass-Through From Ahmic Aerospace Limited Liability Company | 12.RD | 22102-SCA-001 | | 39,944 | | 81,822,687 |
| Pass-Through From Ahmic Aerospace Limited Liability Company | 12.RD | 22105-SCA-001 | | 15,000 | | 81,822,687 |
| Pass-Through From Alion Science and Technology | 12.RD | DSC313303 TO 03 | | 435 | | 81,822,687 |
| Pass-Through From Alion Science and Technology | 12.RD | P000033147 | | 58,347 | | 81,822,687 |
| Pass-Through From Alion Science and Technology | 12.RD | P000033147-001 | | 4,437 | | 81,822,687 |
| Pass-Through From Alion Science and Technology | 12.RD | P000033147-003 | | 30,627 | | 81,822,687 |
| Pass-Through From Altron Incorporated | 12.RD | AT-81567 | | 138,392 | | 81,822,687 |
| Pass-Through From Applied Research Associates, Incorporated | 12.RD | Modeling Human-Infrastructure Interactions Following Nuclear Detonations-S-D00183-02-George Mason University-205706P/S-D00183-02-GMU | | 191,838 | 23,347 | 81,822,687 |
| Pass-Through From Applied Research Associates, Incorporated | 12.RD | S-D00189-15-TO-01-UVA/20000827 | | 92,190 | | 81,822,687 |
| Pass-Through From Applied Research Associates, Incorporated | 12.RD | S-D00189-15-TO-02-UVA | | 2,438,114 | | 81,822,687 |
| Pass-Through From Applied Simulations, Incorporated | 12.RD | Numerically Inspired Deep Neural Nets for Chemically Reacting Flows-205915P | | 55,813 | | 81,822,687 |
| Pass-Through From Assisted Management Solutions | 12.RD | 108-02-21 | | 31,021 | | 81,822,687 |
| Pass-Through From Assisted Management Solutions | 12.RD | 108-03-22 | | 15,902 | | 81,822,687 |
| Pass-Through From Auburn University | 12.RD | 20-CIVENG-202667-VATECH | | 44,947 | | 81,822,687 |
| Pass-Through From Barron Associates, Incorporated | 12.RD | 568-SC01 | | 8,313 | | 81,822,687 |
| Pass-Through From Barron Associates, Incorporated | 12.RD | 594-SC01 | | 20,386 | | 81,822,687 |
| Pass-Through From Barron Associates, Incorporated | 12.RD | 596-SC01 | | 304 | | 81,822,687 |
| Pass-Through From Barron Associates, Incorporated | 12.RD | 601-SC01 | | 74,999 | | 81,822,687 |
| Pass-Through From Barron Associates, Incorporated | 12.RD | 607-SC01 | | 50,267 | | 81,822,687 |
| Pass-Through From Blueforge Alliance | 12.RD | Purchase Order No. 826 | | 78 | | 81,822,687 |
| Pass-Through From Bluehalo Labs | 12.RD | 2547-002-2 | | 41,719 | | 81,822,687 |
| Pass-Through From Board of Regents of the University of Michigan | 12.RD | SUBK00014044/PO#3006386828 | | 4,131 | | 81,822,687 |
| Pass-Through From Booz Allen Hamilton, Incorporated | 12.RD | A8861/AB10438/P31242-7 | | 287,889 | | 81,822,687 |
| Pass-Through From California Institute of Technology | 12.RD | S547855 | | 510,422 | | 81,822,687 |
| Pass-Through From Carnegie Mellon University | 12.RD | 1990805-460965/420088-19B68 | | 651,912 | 177,392 | 81,822,687 |
| Pass-Through From Carnegie Mellon University | 12.RD | Blockchaining Collaborative Data Management-1990713-400180-204761P/1990713-400180 | | 64,324 | | 81,822,687 |
| Pass-Through From Carnegie Mellon University | 12.RD | W911QX20F0106/W911QX20D0008 / 1990695-439181 | | 4,708 | | 81,822,687 |
| Pass-Through From CFD Research Corporation | 12.RD | Novel circulating RNA-based markers as diagnostic biomarkers of infectious diseases-Proj #9452/Contract# 20200708-205388P/Proj #9452/Contract# 20200708 | | 107,764 | | 81,822,687 |
| Pass-Through From Christopher Reeve Foundation | 12.RD | CTN18-2022(C-PY) | | 6,242 | | 81,822,687 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From CMSoft Incorporated | 12.RD | AXHA3ZW6 | | 21,836 | | 81,822,687 |
| Pass-Through From Colorado State University | 12.RD | G-27001-01 | | 33,594 | | 81,822,687 |
| Pass-Through From Cortana Corporation | 12.RD | 195-21-C-0001 | | 770,253 | | 81,822,687 |
| Pass-Through From Corvid Technologies | 12.RD | M67854-22-C-6505 | | 106,682 | | 81,822,687 |
| Pass-Through From Creare Limited Liability Company | 12.RD | S753/PO# 116522 | | 72,682 | | 81,822,687 |
| Pass-Through From Creare Limited Liability Company | 12.RD | S792 1010274.02.002 | | 92,871 | | 81,822,687 |
| Pass-Through From CUBRC | 12.RD | 08218S10 | | 108 | | 81,822,687 |
| Pass-Through From Dive Technologies Incorporated | 12.RD | A2WUOGJR | | 35,955 | | 81,822,687 |
| Pass-Through From Duke University | 12.RD | 313-000045 | | 4,000 | | 81,822,687 |
| Pass-Through From Duke University | 12.RD | 313-0874 | | 299 | | 81,822,687 |
| Pass-Through From Dynetics Incorporated | 12.RD | SB800097 | | 157,288 | | 81,822,687 |
| Pass-Through From Elder Research Incorporated | 12.RD | PYYBPOQL | | 3,163 | | 81,822,687 |
| Pass-Through From Emory University | 12.RD | A758246 | | 19,046 | | 81,822,687 |
| Pass-Through From ENSCO Incorporated | 12.RD | G27451-3943 TO 71 | | 40,506 | | 81,822,687 |
| Pass-Through From Environmental Research Group Limited Liability Company | 12.RD | AXPC6GQF | | 10,437 | | 81,822,687 |
| Pass-Through From Epitome Research and Innovations Incorporated | 12.RD | 06172019VT | | 477 | | 81,822,687 |
| Pass-Through From Epitome Research and Innovations Incorporated | 12.RD | A55NU7TM | | 13,520 | | 81,822,687 |
| Pass-Through From FIRST RF Corporation | 12.RD | Multiband Equipment for Spectrum Agility Small Business Technology Transfer Phase 2-T27110-205894P/T27110 | | 169,267 | | 81,822,687 |
| Pass-Through From Flatter, Incorporated | 12.RD | NDU18-UVA-01 - Amendment 0401 | | 21,228 | | 81,822,687 |
| Pass-Through From Flatter, Incorporated | 12.RD | NDU18-UVA-01 AWD-000847 | | 1,342 | | 81,822,687 |
| Pass-Through From Flatter, Incorporated | 12.RD | NDU18-UVA-01 AWD-003252 | | 16,500 | | 81,822,687 |
| Pass-Through From Galois Incorporated | 12.RD | George Mason University ACT Year 2-2022-015-205967P/2022-015 | | 14,125 | | 81,822,687 |
| Pass-Through From Gemini Technical Solutions Jv, Limited Liability Company | 12.RD | FOR-17-021 CLIN 0002/0003 | | 100,060 | | 81,822,687 |
| Pass-Through From General Electric Company | 12.RD | 401169206 | | 242,761 | | 81,822,687 |
| Pass-Through From Geometric Data Analytics Incorporated | 12.RD | HR00112290076 | | 115,234 | | 81,822,687 |
| Pass-Through From Georgia Institute of Technology | 12.RD | D8736-S2 | | 2,434 | | 81,822,687 |
| Pass-Through From Gibbs & Cox Incorporated | 12.RD | P010287987 | | 17,792 | | 81,822,687 |
| Pass-Through From Global Engineering and Materials Incorporated | 12.RD | ANCM3DTC | | 77,440 | | 81,822,687 |
| Pass-Through From Global Engineering and Materials Incorporated | 12.RD | N68335-22-F-0249 | | 130,244 | | 81,822,687 |
| Pass-Through From Graf Research Corporation | 12.RD | A2QDTLWD | | 50,177 | | 81,822,687 |
| Pass-Through From Griffiss Institute | 12.RD | SA10012022030485/419890-19076 | | 432,903 | 23,714 | 81,822,687 |
| Pass-Through From GXM Consulting Limited Liability Company | 12.RD | #418-UVA-0039 / TO #005 | | 3,542 | | 81,822,687 |
| Pass-Through From GXM Consulting Limited Liability Company | 12.RD | 418-UVA-0039/TO#07 | | 56,731 | | 81,822,687 |
| Pass-Through From HeetSheild Incorporated | 12.RD | ALBTMTQU | | 39,695 | | 81,822,687 |
| Pass-Through From High Side Technology, Limited Liability Company | 12.RD | Standardized High Level Data Fusion System Architecture for Counter Unmanned Aerial Systems -N00164-21-9-J001-003-205683P/N00164-21-9-J001-003 | | 93,586 | | 81,822,687 |
| Pass-Through From Innovative Defense Technologies Limited Liability Company | 12.RD | VPU0000001-HQ086021C7146 | | 237,751 | | 81,822,687 |
| Pass-Through From Innoveering, Limited Liability Company | 12.RD | STTR Contract FA8650-16-C-2715 | | 60,017 | | 81,822,687 |
| Pass-Through From Intelligent Fiber-Optic Systems | 12.RD | AO4NWBHQ | | 73,921 | | 81,822,687 |
| Pass-Through From Intelligent Fusion Technology, Incorporated | 12.RD | Explainable and Transparent Machine Learning for Autonomous Decision Making (EXTRA)-IFT089-01-205827P/IFT089-01 | | 222,313 | | 81,822,687 |
| Pass-Through From Iowa State University | 12.RD | 025808A | | 95,789 | | 81,822,687 |
| Pass-Through From Johns Hopkins University | 12.RD | W81XWH-19-1-0796 | | 12,768 | | 81,822,687 |
| Pass-Through From Johns Hopkins University Applied Physics Laboratory | 12.RD | 172782 | | 46,077 | | 81,822,687 |
| Pass-Through From Karagozian and Case Incorporated | 12.RD | VT200565.000 | | 23 | | 81,822,687 |
| Pass-Through From Karagozian and Case Incorporated | 12.RD | VT210737.000 | | 7,062 | | 81,822,687 |
| Pass-Through From KBRwyle | 12.RD | P000055413 | | 17,909 | | 81,822,687 |
| Pass-Through From Knowledge Based Systems, Incorporated | 12.RD | Cyber Knowledge Management for Weapon Systems / Phase II-Agreement-205387P/Agreement | | 143,898 | | 81,822,687 |
| Pass-Through From Kryptowire Limited Liability Company | 12.RD | EPIC SWaPD: Energy-Preserving IoT Cryptography for Small Weight and Power Devices-HR001120C0154-GMU01-205364P/HR001120C0154-GMU01 | | 419,841 | | 81,822,687 |
| Pass-Through From Leidos Incorporated | 12.RD | Low Altitude Nuclear Explosion Prototype-P010235168-204998P/P010235168 | | 71,768 | | 81,822,687 |
| Pass-Through From LinQuest Corporation | 12.RD | AI and Advanced Analytics for SAFE-SIM-205545P/10060.2019.036 | | 598,911 | 260,428 | 81,822,687 |
| Pass-Through From Lockheed Martin Corporation | 12.RD | FA8750-20-C-0507/PO#4104600965 | | 483,447 | | 81,822,687 |
| Pass-Through From Luna Innovations, Incorporated | 12.RD | 3349-ARM-2S+/UVA | | 48,103 | | 81,822,687 |
| Pass-Through From Luna Innovations, Incorporated | 12.RD | 3437-ARF-2S+\VT | | 46,971 | | 81,822,687 |
| Pass-Through From Luna Innovations, Incorporated | 12.RD | 3614-NVY-2T/UVA | | 88,406 | | 81,822,687 |
| Pass-Through From Luna Innovations, Incorporated | 12.RD | 3632-AFR-2S/UVA | | 70,691 | | 81,822,687 |
| Pass-Through From Luna Innovations, Incorporated | 12.RD | 3665-AFR-2S/VT | | 5,953 | | 81,822,687 |
| Pass-Through From Luna Innovations, Incorporated | 12.RD | 3706-NVY-2S/UVA | | 5,573 | | 81,822,687 |
| Pass-Through From Luna Innovations, Incorporated | 12.RD | 3849-NVY-1S/VT | | 1,044 | | 81,822,687 |
| Pass-Through From Luna Innovations, Incorporated | 12.RD | 7008-NVY-1S/VT | | 21,362 | | 81,822,687 |
| Pass-Through From Luna Innovations, Incorporated | 12.RD | 7034DHA-1S/UVA | | 20,071 | | 81,822,687 |
| Pass-Through From Luna Labs USA Limited Liability Company | 12.RD | 3732-NVY-2S/VT | | 21,951 | | 81,822,687 |
| Pass-Through From Luna Labs USA Limited Liability Company | 12.RD | 3799-NVY-2T/VT | | 158,458 | | 81,822,687 |
| Pass-Through From Luna Labs USA Limited Liability Company | 12.RD | 3849-NVY-2S/VT | | 94,327 | | 81,822,687 |
| Pass-Through From Lynntech, Incorporated | 12.RD | ARM-2208 | | 60,412 | | 81,822,687 |
| Pass-Through From M4 Engineering Incorporated | 12.RD | ACIQIFRG | | 134,546 | | 81,822,687 |
| Pass-Through From M4 Engineering Incorporated | 12.RD | ANJRMRZU | | 13,017 | | 81,822,687 |
| Pass-Through From Marstel-Day Limited Liability Company | 12.RD | MSA-17-0017-VT_CMI_TO 08 | | 8,485 | | 81,822,687 |
| Pass-Through From Marstel-Day Limited Liability Company | 12.RD | TASK ORDER 3 | | 13,550 | | 81,822,687 |
| Pass-Through From Massachusetts Institute of Technology | 12.RD | 7000568191 | | 12,043 | | 81,822,687 |
| Pass-Through From Massachusetts Institute of Technology | 12.RD | PO#7000497588_CO08 | | 194,765 | | 81,822,687 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Mercury Systems Incorporated | 12.RD | PO91402714 | | 18,860 | | 81,822,687 |
| Pass-Through From Metal Improvement Company, Limited Liability Company | 12.RD | Cracks initiation/propagation study for Propulsion Shaft Materials subjected to Laser Shock Peening-10183-205863P/10183 | | 24,612 | | 81,822,687 |
| Pass-Through From Metal Improvement Company, Limited Liability Company | 12.RD | Surface Integrity and Micro indentation Study of Propulsion Shaft Materials subjected to Laser Shock Peening-9730C-205527P/9730C | | 19,414 | | 81,822,687 |
| Pass-Through From Metal Improvement Company, Limited Liability Company | 12.RD | Surface Integrity and Tribological Study of Propulsion Shaft Materials Subjected to Advanced Surface Strengthening Treatments-PO10463-206194P/PO10463 | | 1,934 | | 81,822,687 |
| Pass-Through From Metron Incorporated | 12.RD | Small Business Technology Transfer Phase II Topic N19A-T017 - Predictive Graph Convolutional Networks-6H43-GMU-205470P/6H43-GMU | | 34,610 | | 81,822,687 |
| Pass-Through From Mission Solutions Group Incorporated | 12.RD | US CYBER COMMAND Operations & Maintenance Support-02172023-GMU MSG-SUBK-2023-0001-206251P | | 3,215,221 | 3,215,221 | 81,822,687 |
| Pass-Through From Mission Solutions Group Incorporated | 12.RD | US CYBER COMMAND Operations & Maintenance Support-6162022-GMU MSG-SUBK-2022-0001-205928P | | 2,640,730 | 1,972,549 | 81,822,687 |
| Pass-Through From MPF Federal Limited Liability Company | 12.RD | HQ003422F0033/TO 80 | | 4,968 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | AR1-0003O | | 6,127 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | AR2-0007O | | 85,166 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | AR2-0008 | | 15,877 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | CB1-0018 | | 27,890 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | DA2-0019 | | 22,323 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | DH1-0099 | | 299 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | DL1-0009 | | 217 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | DL2-0008 | | 69,699 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | DL2-0060 | | 2,683 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | DL2-C0053 | | 21,590 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | NV2-0262 | | 103,360 | | 81,822,687 |
| Pass-Through From NanoSonic Incorporated | 12.RD | NV2-0296 | | 28,813 | | 81,822,687 |
| Pass-Through From National Center for Manufacturing Sciences | 12.RD | Integrated Photonics for Sustained Operations-2022141-142232-206240P/2022141-142232 | | 97,343 | | 81,822,687 |
| Pass-Through From National Center for the Advancement of STEM Education | 12.RD | W15QKN-20-1-1000 | | 2,748 | | 81,822,687 |
| Pass-Through From National Security Innovations Incorporated | 12.RD | Department of Defense-SMA Strategic Outcomes-SMA-AGC-GMU-205290P/SMA-AGC-GMU | | 79,274 | | 81,822,687 |
| Pass-Through From Nexcepta Incorporated | 12.RD | MDA-T004-VT01 | | 28,879 | | 81,822,687 |
| Pass-Through From Northrop Grumman Corporation | 12.RD | 3022100053 | | 29,854 | | 81,822,687 |
| Pass-Through From Northrop Grumman Corporation | 12.RD | 5000326684 | | 80,062 | | 81,822,687 |
| Pass-Through From Northrop Grumman Corporation | 12.RD | 5300052933 | | 89,678 | | 81,822,687 |
| Pass-Through From Northrop Grumman Corporation | 12.RD | PO 5300031434 | | 1,685,464 | | 81,822,687 |
| Pass-Through From Norwich University | 12.RD | 22341-RS015 | | 62,904 | | 81,822,687 |
| Pass-Through From Norwich University | 12.RD | 22342-RS015 | | 1,537,040 | | 81,822,687 |
| Pass-Through From Old Dominion University Research Foundation | 12.RD | 22-214-100938-010 | | 25,000 | | 81,822,687 |
| Pass-Through From Ozark Integrated Circuits | 12.RD | W31P4Q-21-C-0012-VT01 | | 60,875 | | 81,822,687 |
| Pass-Through From Parabon NanoLabs Incorporated | 12.RD | Origami Antibodies for Threat Sensing Small Business Innovation Research Sequential Phase II - AA3-200200828-MASON-051-AA3-SEQ-SB-205328P/200200828-MASON-051-AA3-SEQ-SB | | 58,296 | | 81,822,687 |
| Pass-Through From Peraton Incorporated | 12.RD | PO-0039727/420146-19B68 | | 322,746 | 149,892 | 81,822,687 |
| Pass-Through From Peraton Incorporated | 12.RD | PO-0048436 | | 42,557 | | 81,822,687 |
| Pass-Through From Peraton Labs | 12.RD | PO-0019391 | | 2,120 | | 81,822,687 |
| Pass-Through From Peraton Labs | 12.RD | PO-0023005 | | 87,307 | | 81,822,687 |
| Pass-Through From PPG Industries Incorporated | 12.RD | PO F2D104260 | | 579 | | 81,822,687 |
| Pass-Through From Praxis Environmental Tech Incorporated | 12.RD | EST-.001-19-02 | | 13,226 | | 81,822,687 |
| Pass-Through From President And Fellows of Harvard College | 12.RD | 124292-5116077 | | 216,146 | | 81,822,687 |
| Pass-Through From Quintessent Incorporated | 12.RD | Bowers_Patronus_Phase1 | | 20,987 | | 81,822,687 |
| Pass-Through From Raytheon Systems | 12.RD | Anytime Reasoning and Analysis for Kill-Web Negotiation and Instantiation across Domains - 90072/ PO 4201999735-204780P/90072/ PO 4201999735 | | 3,897 | | 81,822,687 |
| Pass-Through From ResilienX | 12.RD | AT-79827 | | 864 | | 81,822,687 |
| Pass-Through From Rhein Tech Laboratories Incorporated | 12.RD | Integrated Multi-Sensor Life Detection System - 2021125.-205703P/2021125 | | 70,015 | | 81,822,687 |
| Pass-Through From Rolls Royce North American Technologies Incorporated | 12.RD | PO 5100003972 | | 1,117 | | 81,822,687 |
| Pass-Through From Rolls-Royce Corporation | 12.RD | 21-UVA-36/PO8000-00424013 | | 13,704 | | 81,822,687 |
| Pass-Through From Rolls-Royce Corporation | 12.RD | PO 5100003579 | | 41,588 | | 81,822,687 |
| Pass-Through From Sabre Systems Incorporated | 12.RD | MPO-22-006 3001.007.00 | | 40,927 | | 81,822,687 |
| Pass-Through From Sabre Systems Incorporated | 12.RD | PO22-00064 | | 64,265 | | 81,822,687 |
| Pass-Through From Science Applications International Corporation | 12.RD | P010255044 | | 52,026 | | 81,822,687 |
| Pass-Through From Semiconductor Research Corporation | 12.RD | 2018-JU-2780 | | 4,249,879 | 3,385,436 | 81,822,687 |
| Pass-Through From Shared Spectrum Company | 12.RD | ADS-Bsec Distributed Key Management for UAM Networks-2022-03-205966P/2022-03 | | 60,980 | | 81,822,687 |
| Pass-Through From Siemens | 12.RD | 235-04 PO # 9707566206 | | 11,296 | | 81,822,687 |
| Pass-Through From Sivananthan Laboratories Incorporated | 12.RD | Research, Development, Test and Evaluation, Air Force - 0961-21-VCU-0002/0961-21-VCU-0002 | | 110,074 | | 81,822,687 |
| Pass-Through From Southwest Research Institute | 12.RD | L99044RI | | 403,910 | | 81,822,687 |
| Pass-Through From SPEAR Labs Limited Liability Company | 12.RD | ATT2QMC3 | | 34,395 | | 81,822,687 |
| Pass-Through From State of Maryland | 12.RD | Artificial Intelligence Engineering Seedlings-104762-Q3587202-205796P/104762-Q3587202 | | 27,630 | | 81,822,687 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Steel Founders Society of America | 12.RD | SPI015 | | 29,588 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2022 NSWG 801 Electronic Operations Manual for Submersible Maritime Platform ("Everything Tablet")-2103339-17-206184P/2103339-17 | | 648 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2022 SOFSA 05 Efficient Warehouse-2103339-30-206293P/2103339-30 | | 1,958 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2102903-02 | | 14,417 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103138-03 | | 19 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103207-01 | | 33,011 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103221-10 | | 5,674 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103221-14 | | 59,978 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103221-15 | | 3,917 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103221-21 | | 100,000 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103256-01 | | 160,249 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103257-06 | | 102,817 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103257-14/420312-19B68 | | 200,468 | 81,123 | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103267-02 | | 274,310 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103357-01 | | 13,114 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103373-02 | | 344,751 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103388-01 | | 346,318 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103399-03/420132-19B68 | | 810,696 | 306,573 | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103409-01 | | 115,317 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103417-03 | | 283,086 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | 2103434-01 | | 44,992 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | Acquisition Innovation Research Center Game Theory Application to Department of Defense Intellectual Property Transactions Project-2103257-12-206122P/2103257-12 | | 218,298 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | Holistic Assurance Framework: Fast Time Emergent Scenario Simulation (FTESS)-2103221-02-205862P/2103221-02 | | 48,819 | | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | Q003419D0003/HQ003421F0304 / 2103207-01/419725-19B68 | | 782,870 | 601,280 | 81,822,687 |
| Pass-Through From Stevens Institute of Technology | 12.RD | WRT-1058 | | 51,159 | | 81,822,687 |
| Pass-Through From Systems and Technology Research | 12.RD | 2022-0012 | | 461,491 | | 81,822,687 |
| Pass-Through From Systems Engineering Incorporated | 12.RD | SEI-VA-TECH-FA8750-22-C-0105 | | 1,073 | | 81,822,687 |
| Pass-Through From Systems Engineering Research Center | 12.RD | 2103140-18 | | 32 | | 81,822,687 |
| Pass-Through From Technology Service Corporation | 12.RD | PO20230156 | | 95,704 | | 81,822,687 |
| Pass-Through From Techsburg Incorporated | 12.RD | 18209 | | 1,000 | | 81,822,687 |
| Pass-Through From Techsburg Incorporated | 12.RD | AUSMQ53G | | 110,732 | | 81,822,687 |
| Pass-Through From Teledyne Scientific & Imaging Limited Liability Company | 12.RD | Geometries of Learning -PO00168826-205875P/PO00168826 | | 124,886 | | 81,822,687 |
| Pass-Through From Texas A&M Engineering Experiment Station | 12.RD | M2200277 | | 336,533 | 102,774 | 81,822,687 |
| Pass-Through From Texas A&M Engineering Experiment Station | 12.RD | M2201560 | | 268,688 | 87,183 | 81,822,687 |
| Pass-Through From Texas A&M Engineering Experiment Station | 12.RD | M2201832 | | 258,784 | 5,628 | 81,822,687 |
| Pass-Through From Texas Engineering Experiment Station | 12.RD | M2200590 | | 75,653 | | 81,822,687 |
| Pass-Through From The Geneva Foundation | 12.RD | S-10757-01 | | 129,275 | | 81,822,687 |
| Pass-Through From The Medical College of Wisconsin, Incorporated | 12.RD | Salzar_MTEC_MCW/PO#6225143 | | 629,964 | | 81,822,687 |
| Pass-Through From The MITRE Corporation | 12.RD | TO#1165691 | | 31,389 | | 81,822,687 |
| Pass-Through From The Pennsylvania State University | 12.RD | S002309-DTRA | | 24,067 | | 81,822,687 |
| Pass-Through From The Research Foundation for the State University of New York | 12.RD | 1170861/92514 | | 167,651 | | 81,822,687 |
| Pass-Through From The Trustees of The University of Pennsylvania | 12.RD | 574173/PO 4175612 | | 105,397 | | 81,822,687 |
| Pass-Through From Third Floor Materials, Incorporated | 12.RD | THIRD FLOOR MATERIALS_HOPKINS_ EN-MAE-Optical limiter based o | | 103,036 | | 81,822,687 |
| Pass-Through From Trenchant Analytics Limited Liability Company | 12.RD | Design and deliver a 20 high-school student pilot of a summer, hands-on experience leveraging IBM AI Kits to build basic supporting technical skills, knowledge, and abilities in AI and understanding of AI's ethical and social impact. -NA-206242P/NA | | 59,423 | | 81,822,687 |
| Pass-Through From Trusted Science and Technology Incorporated | 12.RD | AT-83331 | | 71,159 | | 81,822,687 |
| Pass-Through From TrustPoint Incorporated | 12.RD | AASDV3GG | | 95,612 | | 81,822,687 |
| Pass-Through From Twinleaf Limited Liability Company | 12.RD | Open environment nuclear quadrupole magnetic resonance detection-2023-04A-206309P/2023-04A | | 115 | | 81,822,687 |
| Pass-Through From UES, Incorporated | 12.RD | S-168-1X5-001 | | 77,273 | | 81,822,687 |
| Pass-Through From UES, Incorporated | 12.RD | S-208-001-001 | | 32,222 | | 81,822,687 |
| Pass-Through From Uncharted Software | 12.RD | AT-82633 | | 137,262 | | 81,822,687 |
| Pass-Through From Universal Technology Corporation | 12.RD | PO30-00314 | | 125,825 | | 81,822,687 |
| Pass-Through From University of Florida | 12.RD | 201701142 | | 4,951 | | 81,822,687 |
| Pass-Through From University of Nevada Reno | 12.RD | UNR-22-17 | | 49,152 | | 81,822,687 |
| Pass-Through From University of Puerto Rico | 12.RD | Control, Optimization and transmission problems for nonlocal PDEs-2020-003-205296P/2020-003 | | 2,518 | | 81,822,687 |
| Pass-Through From University of Southern California | 12.RD | Economic Viability, Resilience, and Sustainability of Logistics Systems in Post-Conflict Zones-141252276-205474P/141252276 | | 61,364 | | 81,822,687 |
| Pass-Through From University of Southern California | 12.RD | SUBAWARD109595960 | | 233,965 | | 81,822,687 |
| Pass-Through From University of Washington | 12.RD | PO NO. BPO51878 | | 95,034 | | 81,822,687 |
| Pass-Through From University Technical Services | 12.RD | RF-AIDE-8055 | | 235,462 | | 81,822,687 |
| Pass-Through From University Technical Services | 12.RD | UTS-8057-23 | | 7,490 | | 81,822,687 |
| Pass-Through From Vanderbilt University | 12.RD | UNIV61656 | | 31,926 | | 81,822,687 |
| Pass-Through From VECTARE Limited Liability Company | 12.RD | Time Series Analysis of Internet of Things-1237-02-242-206200P/1237-02-242 | | 47,200 | | 81,822,687 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From VECTARE Limited Liability Company | 12.RD | Time Series Analysis-1237-00-237-205789P/1237-00-237 | | 136,514 | | 81,822,687 |
| Pass-Through From Viasat, Incorporated | 12.RD | 4179547 | | 28,385 | | 81,822,687 |
| Pass-Through From Virginia Tech Applied Research Corporation | 12.RD | 2021-0009/1118-001 | | 15,987 | | 81,822,687 |
| Pass-Through From Virginia Tech Applied Research Corporation | 12.RD | TASK ORDER #0032 | | 113,878 | | 81,822,687 |
| Pass-Through From Virginia Tech Applied Research Corporation | 12.RD | TASK ORDER #0033 | | 97,223 | | 81,822,687 |
| Pass-Through From Virginia Tech Applied Research Corporation | 12.RD | TASK ORDER #0035 | | 35,072 | | 81,822,687 |
| Pass-Through From Virginia Tech Applied Research Corporation | 12.RD | TASK ORDER #0036 | | 86,926 | | 81,822,687 |
| Pass-Through From Vysnova Partners Incorporated | 12.RD | Vector Mapping of Ticks and Tick-Bourne Pathogens of Mongolia-SC-N6264518D5058-GMU-004-206051P/SC-N6264518D5058-GMU- 004 | | 44,166 | | 81,822,687 |
| Total Non-Stimulus | | | 102,885,113 | 52,166,662 | 46,415,755 | |
| Total Research and Development | | | 102,885,113 | 52,166,662 | 46,415,755 | |
| Total U.S. DEPARTMENT OF DEFENSE | | | 173,851,477 | 56,411,984 | 48,736,457 | |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | | |
| Non-Stimulus: | | | | | | |
| Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | 14.228 | | 33,864,260 | | 32,883,339 | 33,864,260 |
| Emergency Solutions Grant Program | 14.231 | | 14,865,054 | | 14,182,345 | 14,865,054 |
| Supportive Housing Program | 14.235 | | 151,159 | | 151,159 | 151,159 |
| Home Investment Partnerships Program | 14.239 | | 6,397,798 | | 5,995,307 | 6,397,798 |
| Housing Opportunities for Persons with AIDS | 14.241 | | 1,434,718 | | 1,388,484 | 1,434,718 |
| Continuum of Care Program | 14.267 | | 131,168 | | 131,168 | 131,168 |
| Housing Trust Fund | 14.275 | | 1,842,298 | | 1,600,000 | 1,842,298 |
| Youth Homelessness Demonstration Program | 14.276 | | 110,446 | | 95,384 | 110,446 |
| Fair Housing Assistance Program State and Local | 14.401 | | 404,172 | | | 404,172 |
| Lead-Based Paint Hazard Control in Privately-Owned Housing | 14.900 | | 1,052,729 | | 962,211 | 1,052,729 |
| Total Non-Stimulus | | | 60,253,802 | - | 57,389,397 | |
| Total Excluding Clusters Identified Below | | | 60,253,802 | - | 57,389,397 | |
| CDBG Disaster Recovery Grants Cluster: | | | | | | |
| National Disaster Resilience Competition | 14.272 | | 19,503,484 | | 19,293,988 | 19,503,484 |
| Total CDBG Disaster Recovery Grants Cluster | | | 19,503,484 | - | 19,293,988 | 19,503,484 |
| CDBG Entitlement Grants Cluster: | | | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | | 4,349 | | | 15,572 |
| Pass-Through From City of Harrisonburg | 14.218 | 23CDBG07 | | 6,874 | | 15,572 |
| Pass-Through From Richmond City | 14.218 | RICHMOND CITY CDBG | | 4,349 | | 15,572 |
| Total CDBG Entitlement Grants Cluster | | | 4,349 | 11,223 | - | 15,572 |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| General Research and Technology Activity | 14.506 | | | | | 3,000 |
| Pass-Through From University of Maryland | 14.506 | 118009-Q1819301 | | 3,000 | | 3,000 |
| Healthy Homes Technical Studies Grants | 14.906 | | 124,446 | | | 124,446 |
| Total Non-Stimulus | | | 124,446 | 3,000 | - | |
| Total Research and Development | | | 124,446 | 3,000 | - | |
| Total U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | 79,886,081 | 14,223 | 76,683,385 | |
| U.S. DEPARTMENT OF THE INTERIOR | | | | | | |
| Non-Stimulus: | | | | | | |
| Indian Economic Development | 15.032 | | 157,023 | | | 157,023 |
| Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining | 15.250 | | 3,294,398 | | 3,294,398 | 3,294,398 |
| Abandoned Mine Land Reclamation (AMLR) | 15.252 | | 10,147,950 | | 10,147,949 | 10,147,950 |
| Marine Minerals Activities | 15.424 | | 124,744 | | 124,744 | 221,834 |
| Fish and Wildlife Management Assistance | 15.608 | | 32,286 | | | 60,124 |
| Coastal Wetlands Planning, Protection and Restoration | 15.614 | | 2,000,000 | | | 3,988,250 |
| Pass-Through From Ducks Unlimited | 15.614 | NAWCA/F21AP01196 | | 1,988,250 | | 3,988,250 |
| Cooperative Endangered Species Conservation Fund | 15.615 | | 109,869 | | 680 | 128,966 |
| Clean Vessel Act | 15.616 | CLEAN VESSEL ACT | 234,074 | | 167,384 | 234,074 |
| Sportfishing and Boating Safety Act | 15.622 | CHESAPEAKE BOAT BASIN | 500,581 | | 500,446 | 500,581 |
| Multistate Conservation Grant | 15.628 | | 51,428 | | | 55,138 |
| State Wildlife Grants | 15.634 | | 1,378,519 | | | 1,639,014 |
| National Wildlife Refuge System Enhancements | 15.654 | | 13,820 | | | 73,830 |
| Endangered Species Recovery Implementation | 15.657 | | 84,147 | | | 337,935 |
| NFWF-USFWS Conservation Partnership | 15.663 | | 5,355 | | | 249,435 |
| Pass-Through From The Nature Conservancy | 15.663 | | | 37,903 | | 249,435 |
| U.S. Geological Survey Research and Data Collection | 15.808 | | 40,367 | | 40,367 | 515,080 |
| National Land Remote Sensing Education Outreach and Research | 15.815 | | | | | 29,702 |
| Pass-Through From AmericaView Incorporated | 15.815 | | | 29,702 | | 29,702 |
| Historic Preservation Fund Grants-In-Aid | 15.904 | | 1,130,697 | | 299,131 | 1,130,697 |
| Outdoor Recreation Acquisition, Development and Planning | 15.916 | | 566,569 | | 566,569 | 566,569 |
| Battlefield Land Acquisition Grants | 15.928 | | 6,200,821 | | 6,200,821 | 6,200,821 |
| Youth and Veteran Organizations Conservation Activities | 15.931 | | 14,216 | | | 14,216 |
| Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs). | 15.932 | | 51,941 | | | 51,941 |
| Cooperative Research and Training Programs – Resources of the National Park System | 15.945 | | 17,310 | | | 1,835,300 |
| Pass-Through From University of North Carolina at Chapel Hill | 15.945 | | | 96,127 | | 1,835,300 |
| Cultural Resources Management | 15.946 | | | | | 10,193 |
| Pass-Through From Organization of American Historians | 15.946 | | | 8,927 | | 10,193 |
| Pass-Through From Parliament Limited Liability Company | 15.946 | Contract #140P2122C0033 | | 1,266 | | 10,193 |
| Emergency Supplemental Historic Preservation Fund | 15.957 | | 819,338 | | 480,778 | 819,338 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Other Assistance | 15.U01 | Fish and Wildlife Adaptation Fellowship Program-G18AC00356-204667P | 2,162 | | | 2,162 |
| Total Non-Stimulus | | | 26,977,615 | 2,162,175 | 21,823,267 | |
| Total Excluding Clusters Identified Below | | | 26,977,615 | 2,162,175 | 21,823,267 | |
| Fish and Wildlife Cluster: | | | | | | |
| Sport Fish Restoration | 15.605 | | 4,986,276 | | | 4,986,446 |
| Pass-Through From University of Maryland | 15.605 | 99328-Z9536201 | | 170 | | 4,986,446 |
| Wildlife Restoration and Basic Hunter Education | 15.611 | | 8,677,885 | | | 8,733,892 |
| Pass-Through From North Carolina Wildlife Resources Commission | 15.611 | | | 10,000 | | 8,733,892 |
| Pass-Through From Ohio Department of Natural Resources | 15.611 | | | 46,007 | | 8,733,892 |
| Enhanced Hunter Education and Safety | 15.626 | | 76,204 | | | 76,204 |
| Total Fish and Wildlife Cluster | | | 13,740,365 | 56,177 | - | 13,796,542 |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Science and Technology Projects Related to Coal Mining and Reclamation | 15.255 | | 12,511 | | | 12,511 |
| Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES) | 15.423 | | | | | 21,417 |
| Pass-Through From Rutgers University | 15.423 | M19AC00016 | | 21,417 | | 21,417 |
| Marine Minerals Activities | 15.424 | | | | | 221,834 |
| Pass-Through From University of Louisiana | 15.424 | M19AC00015/330177-03 | | 97,090 | | 221,834 |
| Water Desalination Research and Development | 15.506 | | 180,368 | | | 180,368 |
| Fish and Wildlife Management Assistance | 15.608 | | | | | 60,124 |
| Pass-Through From Maryland Department of Natural Resources | 15.608 | | | 26,965 | | 60,124 |
| Pass-Through From State of Maryland | 15.608 | | | 873 | | 60,124 |
| Cooperative Endangered Species Conservation Fund | 15.615 | | 19,097 | | | 128,966 |
| Multistate Conservation Grant | 15.628 | | | | | 55,138 |
| Pass-Through From Association of Fish and Wildlife Agencies | 15.628 | | | 3,710 | | 55,138 |
| Partners for Fish and Wildlife | 15.631 | | | | | 22,234 |
| Pass-Through From Wildlife Management Institute | 15.631 | GSA00143 | | 22,234 | | 22,234 |
| State Wildlife Grants | 15.634 | | 120,105 | | | 1,639,014 |
| State Wildlife Grants | 15.634 | F21AP030818-1/EP3372568 | 104,269 | | 104,269 | 1,639,014 |
| Pass-Through From Alabama Dept of Conservation & Natural Resources | 15.634 | FP00017042 | | 6,407 | | 1,639,014 |
| Pass-Through From Georgia Wildlife Resources Division | 15.634 | | | 28,542 | | 1,639,014 |
| Pass-Through From Texas Parks and Wildlife Department | 15.634 | F19AF01018 | | 1,172 | | 1,639,014 |
| National Wildlife Refuge System Enhancements | 15.654 | | 15,668 | | | 73,830 |
| Pass-Through From University of Texas Rio Grande Valley | 15.654 | | | 44,342 | | 73,830 |
| Endangered Species Recovery Implementation | 15.657 | | 253,788 | | | 337,935 |
| Natural Resource Damage Assessment and Restoration | 15.658 | | 69,470 | | | 69,470 |
| NFWF-USFWS Conservation Partnership | 15.663 | | | | | 249,435 |
| Pass-Through From National Fish and Wildlife Foundation | 15.663 | 419630-19E84 / 419630-19E85 | | 206,177 | 57,683 | 249,435 |
| Fish and Wildlife Coordination and Assistance | 15.664 | | 710 | | | 100,049 |
| Pass-Through From The Conservation Fund | 15.664 | | | 99,339 | | 100,049 |
| Cooperative Ecosystem Studies Units | 15.678 | | 1,789,135 | | 15,326 | 1,789,135 |
| White-nose Syndrome National Response Implementation | 15.684 | | 82,183 | | | 82,183 |
| Assistance to State Water Resources Research Institutes | 15.805 | | 290,937 | | | 357,612 |
| Pass-Through From Kansas State University | 15.805 | | | 66,675 | | 357,612 |
| Earthquake Hazards Program Assistance | 15.807 | | 3,342 | | | 3,342 |
| U.S. Geological Survey Research and Data Collection | 15.808 | | 474,713 | | | 515,080 |
| National Cooperative Geologic Mapping | 15.810 | | 568,423 | | 506,087 | 568,423 |
| Cooperative Research Units | 15.812 | | 432,028 | | | 484,485 |
| Native American Graves Protection and Repatriation Act | 15.922 | | 6,541 | | | 6,541 |
| Natural Resource Stewardship | 15.944 | | 32,017 | | | 32,017 |
| Cooperative Research and Training Programs – Resources of the National Park System | 15.945 | | 1,721,863 | | 208,779 | 1,835,300 |
| National Park Service Conservation, Protection, Outreach, and Education | 15.954 | | 25,830 | | | 25,830 |
| Other Assistance | 15.RD | 140D0421P0126 | 9,150 | | | 285,709 |
| Other Assistance | 15.RD | 140G0121P0096 | 16,707 | | | 285,709 |
| Other Assistance | 15.RD | Conservation genetics of the endangered Kemp's ridley sea turtle-205604 | 2,025 | | | 285,709 |
| Other Assistance | 15.RD | Fish and Wildlife Adaptation Fellowship Program-G18AC00356-204667P | 15,325 | | | 285,709 |
| Other Assistance | 15.RD | Friedersdorf_IPA_2022 | 239,616 | | | 285,709 |
| Pass-Through From VT Research Contracting Services Limited Liability Company | 15.RD | TASK ORDER #002- AWKLO6J7 | | 2,886 | | 285,709 |
| Total Non-Stimulus | | | 6,485,821 | 627,829 | 892,144 | |
| Stimulus: | | | | | | |
| Cooperative Research Units | 15.812 | COVID-19 | 52,457 | | | 484,485 |
| Total Stimulus | | | 52,457 | - | - | |
| Total Research and Development | | | 6,538,278 | 627,829 | 892,144 | |
| Total U.S. DEPARTMENT OF THE INTERIOR | | | 47,256,258 | 2,846,181 | 22,715,411 | |
| U.S. DEPARTMENT OF JUSTICE | | | | | | |
| Non-Stimulus: | | | | | | |
| Law Enforcement Assistance Narcotics and Dangerous Drugs Training | 16.004 | | 133,216 | | | 133,216 |
| Sexual Assault Services Formula Program | 16.017 | | 18,531 | | | 544,568 |
| Sexual Assault Services Formula Program | 16.017 | 22-I3124SP21,22-H3123SP21,23-I3123SP22,23-J3124SP22,22-M2226SP21,22-B8620SP21,22-M2216SP21,22-M2212SP21,22-B8616SP21,22-L2215SP21,22-K2631SP21,22-M2208SP21,22-L2330SP21,22-B8622SP21,22-K2771SP21,22-B8614SP21,22-B8618SP21,22-M2119SP21,22-B8621SP21,22-L2329 | 526,037 | | 526,037 | 544,568 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Office on Violence Against Women Special Projects | 16.029 | | 62,969 | | | 62,969 |
| Community-Based Violence Prevention Program | 16.123 | | 114,781 | | | 114,781 |
| Services for Trafficking Victims | 16.320 | | 245,660 | | | 776,028 |
| Services for Trafficking Victims | 16.320 | 120695 / 116744 | 19,011 | | 19,011 | 776,028 |
| Services for Trafficking Victims | 16.320 | 21-A8691MV20,21-A8692MV20,21-A8693MV20,21-A8687MV20,21-A8689MV20,21-A8690MV20 | 511,357 | | 511,357 | 776,028 |
| Antiterrorism Emergency Reserve | 16.321 | | 68,472 | | | 4,085,784 |
| Antiterrorism Emergency Reserve | 16.321 | 495451,504190,494939 | 4,017,312 | | 4,017,312 | 4,085,784 |
| Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus | 16.525 | | 127,977 | | | 127,977 |
| Juvenile Justice and Delinquency Prevention | 16.540 | | 236,812 | | | 893,478 |
| Juvenile Justice and Delinquency Prevention | 16.540 | 9657,9041,21-A5011JJ17,10189,9310,20-A4945JJ16,21-A5007JJ17,21-A5014JJ17,21-A5003JJ17,493483,10706,9450,21-A5016JJ17,11926,493291,489868,9177,503005,21-A5008JJ17,493422 | 656,666 | | 656,666 | 893,478 |
| Missing Children's Assistance | 16.543 | | 457,641 | | | 457,641 |
| Youth Gang Prevention | 16.544 | | 475,197 | | | 475,197 |
| State Justice Statistics Program for Statistical Analysis Centers | 16.550 | | 4,974 | | | 4,974 |
| Crime Victim Assistance | 16.575 | | 7,199,439 | | 3,882,802 | 48,546,957 |
| Crime Victim Assistance | 16.575 | 22-O0992VW19,22-O1027VW19,22-O1173VW19,22-O1108VW19,22-O1281VW19,22-O1240VW19,22-O1225VW19,22-O1193VG19,22-O1625VW19,22-O1466VW19,22-O1142VW19,22-O1114VW19,22-O1616VW19,22-O1105VW19,22-O1069VW19,22-O1002VW19,22-O1217VW19,22-O1082VW19,22-O1112VW19,22-O1041 | 41,347,518 | | 41,347,518 | 48,546,957 |
| Crime Victim Compensation | 16.576 | | 2,051,000 | | | 2,051,000 |
| Crime Victim Assistance/Discretionary Grants | 16.582 | | 94,260 | | | 94,367 |
| Treatment Court Discretionary Grant Program | 16.585 | | 47,792 | | | 47,792 |
| Violence Against Women Formula Grants | 16.588 | | 613,903 | | | 3,346,303 |
| Violence Against Women Formula Grants | 16.588 | 22-Z9342VA21,22-U3153VA21,22-W3520VA21,22-S4438VA21,22-Z9333VA21,22-Y9836VA21,22-Z9360VA21,22-W3523VA21,22-Y9826VA21,22-Z9389VA21,22-W3496VA21,22-Y9848VA21,22-Z9228VA21,22-R4705VA21,22-Z9393VA21,22-R4704VA21,22-G3242VA21,22-Z9215VA21,22-Y9831VA21,22-S4439 | 2,732,400 | | 2,732,400 | 3,346,303 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590 | | 143,616 | | | 308,495 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590 | 20-A4963JR19,20-A4964JR19,20-A4965JR19 | 164,879 | | 164,879 | 308,495 |
| Residential Substance Abuse Treatment for State Prisoners | 16.593 | | 129,318 | | | 639,582 |
| Residential Substance Abuse Treatment for State Prisoners | 16.593 | 22-A8699RS19,22-B5000RS19,22-B5001RS19,22-A8702RS19,496848,496744,496998,497304,21-C4539RS18,22-B4998RS19,495277,495522,22-A8700RS19 | 510,264 | | 510,264 | 639,582 |
| Corrections Training and Staff Development | 16.601 | | 620 | | | 620 |
| State Criminal Alien Assistance Program | 16.606 | | 3,691,964 | | | 3,691,964 |
| Project Safe Neighborhoods | 16.609 | | 99,990 | | | 129,156 |
| Public Safety Partnership and Community Policing Grants | 16.710 | | 1,160,332 | | | 1,228,666 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | | 280,977 | | | 3,662,008 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 21-T1186LO18,10141,10219,10258,10617,10743,10693,10708,473029,21-U1067LO18,21-U1174LO18,21-U1092LO18,472359,472344,472460,472751,472343,86080,493964,3732,8860,496859,494024,9218,495866,75585,8859,496888,496687,496073,9622,9876,9481,9740,9888,9655,469211,4 | 3,319,628 | | 3,319,628 | 3,662,008 |
| DNA Backlog Reduction Program | 16.741 | | 1,355,667 | | | 1,355,667 |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742 | | 183,096 | | | 183,096 |
| Support for Adam Walsh Act Implementation Grant Program | 16.750 | | 509,299 | | | 509,299 |
| Congressionally Recommended Awards | 16.753 | | 23,084 | | | 330,500 |
| Second Chance Act Reentry Initiative | 16.812 | | 265,865 | | | 265,865 |
| NICS Act Record Improvement Program | 16.813 | | 1,864,953 | | | 1,864,953 |
| John R. Justice Prosecutors and Defenders Incentive Act | 16.816 | | 33,961 | | | 33,961 |
| Byrne Criminal Justice Innovation Program | 16.817 | | 98,519 | | | 98,519 |
| Emergency Planning for Juvenile Justice Facilities | 16.823 | | 1,474 | | | 1,474 |
| National Sexual Assault Kit Initiative | 16.833 | | 1,104,784 | | | 1,144,629 |
| National Sexual Assault Kit Initiative | 16.833 | 121580 / 120694 / 116730 | 39,845 | | 39,845 | 1,144,629 |
| Comprehensive Opioid, Stimulant, and other Substances Use Program | 16.838 | 20-A4958OA17,20-A4961OA17,20-A4959OA17 | 298,911 | | 298,911 | 298,911 |
| STOP School Violence | 16.839 | | 590,982 | | | 701,696 |
| Pass-Through From Board of Regents of the University of Michigan | 16.839 | | | 77,337 | | 701,696 |
| Equitable Sharing Program | 16.922 | | 2,576,184 | | | 2,582,784 |
| Equitable Sharing Program | 16.922 | OAG70006 | 6,600 | | 6,600 | 2,582,784 |
| Other Assistance | | | | | | 100,917 |
| Pass-Through From Maricopa County | 16.U01 | Maricopa County RNR FY21-PO PDI3,210000003250-1-205747P/Project FY21-205277P/PO PDI3,210000003231-1 | | 739 | 354 | 100,917 |
| Pass-Through From MBI Research Institute Incorporated | 16.U02 | Risk-Need-Responsivity Project for MBI-205354P | | 5,358 | 2,668 | 100,917 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Suffolk County Police Department | 16.U03 | Institutionalizing and Sustaining an Evidence-Based and Problem-Oriented Approach in Suffolk County Police Department-0300-POL-3731-4560-206108P | | 94,820 | | 100,917 |
| Total Non-Stimulus | | | 80,217,737 | 178,254 | 58,036,252 | |
| Stimulus: | | | | | | |
| Coronavirus Emergency Supplemental Funding Program | 16.034 | COVID-19 | 234,115 | | | 2,956,237 |
| Coronavirus Emergency Supplemental Funding Program | 16.034 | COVID-19; 9384,8866,9064,9247,3729,9212,8825,9355,8837,9304,9163,9201,9559,9894,9893,9874,10164,10772,10603,10696,9376,9207,9566,10761,9317,10754,10737,10245,9583,9625,9937,10579,10698,10668,10695,10549,10556,10726,10675,9704,10644,9132,10658,10448,20-A5174CE20,20- | 2,722,122 | | 2,722,122 | 2,956,237 |
| Total Stimulus | | | 2,956,237 | - | 2,722,122 | |
| Total Excluding Clusters Identified Below | | | 83,173,974 | 178,254 | 60,758,374 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| National Institute of Justice Research, Evaluation, and Development Project Grants | 16.560 | | 3,803,104 | | 1,416,014 | 4,259,716 |
| National Institute of Justice Research, Evaluation, and Development Project Grants | 16.560 | E0002855 | 83,881 | | 83,881 | 4,259,716 |
| Pass-Through From Police Foundation | 16.560 | | | 78,961 | | 4,259,716 |
| Pass-Through From Research Triangle Institute | 16.560 | | | 69,178 | | 4,259,716 |
| Pass-Through From RTI International | 16.560 | | | 54,757 | | 4,259,716 |
| Pass-Through From The Research Foundation of State University of New York | 16.560 | | | 131,378 | | 4,259,716 |
| Pass-Through From University of Central Florida | 16.560 | | | 38,457 | | 4,259,716 |
| Crime Victim Assistance/Discretionary Grants | 16.582 | | | | | 94,367 |
| Pass-Through From The National Center for State Courts | 16.582 | | | 107 | | 94,367 |
| Project Safe Neighborhoods | 16.609 | | 14,583 | | | 129,156 |
| Pass-Through From US Attorney's Office, Eastern District of Virginia | 16.609 | | | 14,583 | | 129,156 |
| Public Safety Partnership and Community Policing Grants | 16.710 | | 68,334 | | 34,004 | 1,228,666 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | | | | | 3,662,008 |
| Pass-Through From Justice Research and Statistics Association | 16.738 | | | 61,334 | | 3,662,008 |
| Pass-Through From Michigan State University | 16.738 | | | 69 | | 3,662,008 |
| Criminal and Juvenile Justice and Mental Health Collaboration Program | 16.745 | | | | | 5,919 |
| Pass-Through From University of North Carolina at Chapel Hill | 16.745 | | | 5,919 | | 5,919 |
| Congressionally Recommended Awards | 16.753 | | 307,416 | | 117,700 | 330,500 |
| STOP School Violence | 16.839 | | 33,377 | | | 701,696 |
| Other Assistance | 16.RD | | | | | 214,774 |
| Pass-Through From County of Alameda | 16.RD | Alameda Pathways Capacity Enhancement Project-19990-205223P | | 214,774 | 14,390 | 214,774 |
| Total Non-Stimulus | | | 4,310,695 | 669,517 | 1,665,989 | |
| Total Research and Development | | | 4,310,695 | 669,517 | 1,665,989 | |
| Total U.S. DEPARTMENT OF JUSTICE | | | 87,484,669 | 847,771 | 62,424,363 | |
| U.S. DEPARTMENT OF LABOR | | | | | | |
| Non-Stimulus: | | | | | | |
| Labor Force Statistics | 17.002 | | 1,797,981 | | | 1,797,981 |
| Compensation and Working Conditions | 17.005 | | 135,560 | | | 135,560 |
| Unemployment Insurance | 17.225 | | 250,228,993 | | | 285,422,513 |
| Senior Community Service Employment Program | 17.235 | | 1,957,659 | | 1,813,868 | 1,957,659 |
| Trade Adjustment Assistance | 17.245 | | 2,132,842 | | | 2,132,842 |
| Job Training Partnership Act | 17.250 | | | | | 1,746 |
| Pass-Through From Bay Consortium - Private Industry Council | 17.250 | | | 1,746 | | 1,746 |
| WIA Dislocated Workers | 17.260 | | | | | (1,807) |
| Pass-Through From Capital Region | 17.260 | | | (1,807) | | (1,807) |
| WIOA Pilots, Demonstrations, and Research Projects | 17.261 | | 608,689 | | | 608,689 |
| H-1B Job Training Grants | 17.268 | | | | | 283,346 |
| Pass-Through From Pennsylvania College of Technology | 17.268 | | | 283,346 | | 283,346 |
| Reentry Employment Opportunities | 17.270 | | | | | 97,463 |
| Pass-Through From Total Action for Progress | 17.270 | | | 97,463 | | 97,463 |
| Work Opportunity Tax Credit Program (WOTC) | 17.271 | | 419,606 | | | 419,606 |
| Temporary Labor Certification for Foreign Workers | 17.273 | | 516,686 | | | 516,686 |
| WIOA National Dislocated Worker Grants / WIA National Emergency Grants | 17.277 | | 37,405 | | | 64,878 |
| Pass-Through From West Piedmont Workforce Investment Board | 17.277 | | | 27,473 | | 64,878 |
| WIOA Dislocated Worker National Reserve Demonstration Grants | 17.280 | | 44,774 | | | 44,774 |
| Apprenticeship USA Grants | 17.285 | | 774,278 | | | 812,238 |
| Pass-Through From American Association of Community Colleges | 17.285 | | | 37,960 | | 812,238 |
| Occupational Safety and Health Susan Harwood Training Grants | 17.502 | | 147,831 | | | 147,831 |
| Occupational Safety and Health State Program | 17.503 | | 4,434,222 | | | 4,434,222 |
| Consultation Agreements | 17.504 | | 1,150,005 | | | 1,150,005 |
| Mine Health and Safety Grants | 17.600 | | 253,785 | | 253,785 | 253,785 |
| Brookwood-Sago Grant | 17.603 | | 33,445 | | 33,445 | 33,445 |
| Women's Bureau | 17.700 | | | | | 9,300 |
| Pass-Through From Total Action for Progress | 17.700 | | | 9,300 | | 9,300 |
| Local Veterans' Employment Representative Program | 17.804 | | 6,392,544 | | | 6,392,544 |
| Other Assistance | 17.U01 | Equal Opportunity Employment Commission 17.000 | 38,007 | | | 38,007 |
| Total Non-Stimulus | | | 271,104,312 | 455,481 | 2,101,098 | |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Stimulus: | | | | | | |
| Unemployment Insurance | 17.225 | COVID-19 | 35,193,520 | | | 285,422,513 |
| Total Stimulus | | | 35,193,520 | - | - | |
| Total Excluding Clusters Identified Below | | | 306,297,832 | 455,481 | 2,101,098 | |
| Employment Service Cluster: | | | | | | |
| Employment Service/Wagner-Peyser Funded Activities | 17.207 | | 21,300,406 | | | 21,300,406 |
| Total Employment Service Cluster | | | 21,300,406 | - | - | 21,300,406 |
| WIOA Cluster: | | | | | | |
| WIOA Adult Program | 17.258 | | 1,301,430 | | | 14,509,553 |
| WIOA Adult Program | 17.258 | LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA EEI 02-18-02/LWDA 3-19-05/LWDA 4-19-05/LWDA 4-20-04/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA 09-19-05/LWDA 9-20-04/LWDA 11-20-04/LWDA EEI 11-18-02/LWDA | 12,779,403 | | 12,779,403 | 14,509,553 |
| Pass-Through From Bay Consortium - Workforce Investment Board | 17.258 | PY18-ESCC22-001 | | 383,607 | | 14,509,553 |
| Pass-Through From Capital Region | 17.258 | | | (98) | | 14,509,553 |
| Pass-Through From South Central Workforce Investment Board | 17.258 | MOU17.258 | | 45,211 | | 14,509,553 |
| WIOA Youth Activities | 17.259 | | 1,520,521 | | | 14,625,536 |
| WIOA Youth Activities | 17.259 | LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA 3-18-04/LWDA 3-19-05/LWDA 3-20-04/LWDA 4-19-05/LWDA EEI 04-18-01/LWDA EEI 04-18-02/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA 09-19-05/LWDA 9-20-04/LWDA | 12,641,278 | | 12,641,278 | 14,625,536 |
| Pass-Through From Bay Consortium - Workforce Investment Board | 17.259 | PY18-YESCC22-001 | | 91,189 | | 14,625,536 |
| Pass-Through From Opportunity, Incorporated | 17.259 | | | 372,548 | | 14,625,536 |
| WIOA Dislocated Worker Formula Grants | 17.278 | | 3,987,144 | | 1,464,646 | 15,426,361 |
| WIOA Dislocated Worker Formula Grants | 17.278 | LWDA EEI 01-19-02/LWDA EEI 01-19-01/LWDA 01-19-05/LWDA 1-20-04/LWDA 1-18-RR02/PLAN 1-18-01/RR COVID 1-19-01/LWDA 02-19-05/LWDA 2-20-04/LWDA 2-18-RR-01/PLAN 2-18-01/RR COVID 2-19-01/LWDA 3-19-05/LWDA EEI 03-18-02/PLAN 3-18-01/RR COVID 3-19-01/LWDA 4-18-04/ | 11,396,372 | | 11,396,372 | 15,426,361 |
| Pass-Through From Bay Consortium - Workforce Investment Board | 17.278 | PY18-ESCC22-001 | | 7,986 | | 15,426,361 |
| Pass-Through From South Central Workforce Investment Board | 17.278 | MOU17.278 | | 34,859 | | 15,426,361 |
| Total WIOA Cluster | | | 43,626,148 | 935,302 | 38,281,699 | 44,561,450 |
| Total U.S. DEPARTMENT OF LABOR | | | 371,224,386 | 1,390,783 | 40,382,797 | |
| U.S. DEPARTMENT OF STATE | | | | | | |
| Non-Stimulus: | | | | | | |
| Academic Exchange Programs - Undergraduate Programs | 19.009 | | 6,259,357 | | | 6,259,357 |
| Investing in People in The Middle East and North Africa | 19.021 | | 18,110 | | | 134,484 |
| Pass-Through From World Learning | 19.021 | | | 38,953 | | 134,484 |
| Public Diplomacy Programs | 19.040 | | 41,354 | | | 192,969 |
| Pass-Through From Partners of America | 19.040 | | | 33,965 | | 192,969 |
| Professional and Cultural Exchange Programs - Citizen Exchanges | 19.415 | | 70,620 | | | 415,092 |
| Professional and Cultural Exchange Programs - Citizen Exchanges | 19.415 | E0003142 | 19,060 | | 19,060 | 415,092 |
| Pass-Through From Georgetown University | 19.415 | | | 80,612 | | 415,092 |
| Pass-Through From Legacy International | 19.415 | | | 230,203 | | 415,092 |
| Pass-Through From World Learning | 19.415 | | | 11,244 | | 415,092 |
| Bureau of Near Eastern Affairs | 19.600 | | | | | 390,256 |
| Pass-Through From Family Health International | 19.600 | | | 249,125 | | 390,256 |
| Pass-Through From The American University of Kurdistan | 19.600 | SNEAAC20GR0055-SA001; SNEAAC21CA3028-SA001 | | 141,131 | | 390,256 |
| Trans-National Crime | 19.705 | | 490,153 | | 277,420 | 619,949 |
| Weapons Removal and Abatement | 19.800 | | 1,011,948 | | | 1,107,355 |
| Weapons Removal and Abatement | 19.800 | S22-039-01; S22-261-01 | 95,407 | | 95,407 | 1,107,355 |
| AEECA/ESF PD Programs | 19.900 | | 54,594 | | | 249,998 |
| Pass-Through From American Councils for International Education | 19.900 | | | 90,744 | | 249,998 |
| Other Assistance | | | | | | 85,767 |
| Pass-Through From Family Health International | 19.U01 | English for Media Literacy for Educators MOOC 2022-PO22003296-206063P/SUZ-ESL-GMU-1 | | 13,953 | | 85,767 |
| Pass-Through From Family Health International | 19.U02 | OPEN AY21-22 FY20 TEYL GOC Delivery-PO21002201-205627P/STJ-TSSET-GMU-1 | | 33,336 | | 85,767 |
| Pass-Through From International Research & Exchanges Board Incorporated | 19.U03 | FY22-ILUT-VT-01 | | 38,478 | | 85,767 |
| Total Non-Stimulus | | | 8,060,603 | 961,744 | 391,887 | |
| Total Excluding Clusters Identified Below | | | 8,060,603 | 961,744 | 391,887 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Academic Exchange Programs - Hubert H. Humphrey Fellowship Program | 19.010 | | | | | 310,717 |
| Pass-Through From Institute of International Education | 19.010 | 3000224521/3000259165 | | 310,717 | | 310,717 |
| Professional and Cultural Exchange Programs - Special Professional and Cultural Programs | 19.012 | | 96,305 | | | 96,305 |
| Investing in People in The Middle East and North Africa | 19.021 | | 77,421 | | 27,825 | 134,484 |
| U.S. Ambassadors Fund for Cultural Preservation | 19.025 | | 287 | | | 287 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Public Diplomacy Programs | 19.040 | | 117,650 | | 25,005 | 192,969 |
| International Programs to Support Democracy, Human Rights and Labor | 19.345 | | 494,212 | | 147,063 | 494,212 |
| Professional and Cultural Exchange Programs - Citizen Exchanges | 19.415 | | | | | 415,092 |
| Pass-Through From World Learning | 19.415 | | | 3,353 | | 415,092 |
| Public Diplomacy Programs for Afghanistan and Pakistan | 19.501 | | 29,607 | | | 49,972 |
| Public Diplomacy Programs for Afghanistan and Pakistan | 19.501 | SPK33022CA0080 | 20,365 | | 20,365 | 49,972 |
| Trans-National Crime | 19.705 | | 129,796 | | | 619,949 |
| AEECA/ESF PD Programs | 19.900 | | 83,941 | | | 249,998 |
| Pass-Through From University of Nis | 19.900 | | | 20,719 | | 249,998 |
| Other Assistance | 19.RD | | | | | 598,731 |
| Pass-Through From Development Services Group Incorporated | 19.RD | Counterterrorism Annual Reporting Project-ATP GS10F0166K-204599P/SRB10021GR3039-Mason | | 598,731 | | 598,731 |
| Total Non-Stimulus | | | 1,049,584 | 933,520 | 220,258 | |
| Total Research and Development | | | 1,049,584 | 933,520 | 220,258 | |
| Total U.S. DEPARTMENT OF STATE | | | 9,110,187 | 1,895,264 | 612,145 | |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | | | |
| Non-Stimulus: | | | | | | |
| Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs | 20.106 | | 364,729 | | | 609,708 |
| Aircraft Pilots Workforce Development Grant Program | 20.111 | | | | | 43,941 |
| Pass-Through From Old Dominion University Research Foundation | 20.111 | | | 43,941 | | 43,941 |
| Highway Planning and Construction | 20.205 | | 1,487,672,929 | | 152,500,561 | 1,487,811,970 |
| Highway Training and Education | 20.215 | | 69,598 | | | 246,703 |
| Recreational Trails Program | 20.219 | | 1,436,157 | | 227,284 | 1,436,157 |
| Federal Lands Access Program | 20.224 | | 200,000 | | | 200,000 |
| Commercial Driver's License Program Implementation Grant | 20.232 | | 68,811 | | | 68,811 |
| Commercial Motor Vehicle Operator Safety Training Grants | 20.235 | | 25,639 | | | 25,639 |
| Fuel Tax Evasion-Intergovernmental Enforcement Effort | 20.240 | | 60,672 | | | 60,672 |
| Railroad Safety | 20.301 | | 17,777 | | | 17,777 |
| High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants | 20.319 | | 147,202 | | 32,135 | 147,202 |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | 20.505 | | 3,479,032 | | 2,979,778 | 3,479,032 |
| Formula Grants for Rural Areas and Tribal Transit Program | 20.509 | | 16,805,757 | | 16,289,244 | 20,652,443 |
| Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program | 20.528 | | 271,028 | | | 271,028 |
| Public Transportation Innovation | 20.530 | | 100,053 | | 86,161 | 100,053 |
| Alcohol Open Container Requirements | 20.607 | | 9,967,763 | | 9,642,418 | 9,967,763 |
| National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements | 20.614 | | 123,604 | | | 123,604 |
| Pipeline Safety Program State Base Grant | 20.700 | | 1,747,725 | | | 1,747,725 |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | | 292,720 | | | 297,450 |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | 693JK31940051HMEP | 4,730 | | 4,730 | 297,450 |
| Other Assistance | 20.U01 | 693JJ922D000026 | 264,583 | | | 313,003 |
| Other Assistance | 20.U02 | Continuing Professional Education/CWB-Amtrak PELA 0103 S01-209666P | 42,663 | | | 313,003 |
| Other Assistance | 20.U03 | Fatality Analysis &Reporting DTNH22-17 | 5,757 | | | 313,003 |
| Total Non-Stimulus | | | 1,523,168,929 | 43,941 | 181,762,311 | |
| Stimulus: | | | | | | |
| Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs | 20.106 | COVID-19 | 39,932 | | | 609,708 |
| Formula Grants for Rural Areas and Tribal Transit Program | 20.509 | COVID-19 | 3,846,686 | | 3,846,686 | 20,652,443 |
| Total Stimulus | | | 3,886,618 | - | 3,846,686 | |
| Total Excluding Clusters Identified Below | | | 1,527,055,547 | 43,941 | 185,608,997 | |
| Federal Transit Cluster: | | | | | | |
| Federal Transit Formula Grants | 20.507 | | 9,603 | | | 9,603 |
| State of Good Repair Grants Program | 20.525 | | 108,473 | | | 108,473 |
| Total Federal Transit Cluster | | | 118,076 | - | - | 118,076 |
| FMCSA Cluster: | | | | | | |
| Motor Carrier Safety Assistance | 20.218 | | 8,892,939 | | | 8,892,939 |
| Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements | 20.237 | | 3,709,419 | | 275,294 | 3,786,079 |
| Pass-Through From Delaware Department of Transportation | 20.237 | | | 76,660 | | 3,786,079 |
| Total FMCSA Cluster | | | 12,602,358 | 76,660 | 275,294 | 12,679,018 |
| Highway Safety Cluster: | | | | | | |
| State and Community Highway Safety | 20.600 | | 15,453,678 | | 5,250,273 | 16,940,048 |
| State and Community Highway Safety | 20.600 | DMV - CHILD TRANSPORTATION SAFETY | 4,060 | | 4,060 | 16,940,048 |
| Pass-Through From Dunlap and Associates Incorporated | 20.600 | | | 674,449 | | 16,940,048 |
| Pass-Through From The National Academies of Sciences | 20.600 | 419134-19E32 | | 284,685 | 109,430 | 16,940,048 |
| Pass-Through From The Pennsylvania State University | 20.600 | | | 373,580 | | 16,940,048 |
| Pass-Through From TransAnalytics Limited Liability Company | 20.600 | | | 49,571 | | 16,940,048 |
| Pass-Through From Wake Forest University | 20.600 | | | 100,025 | | 16,940,048 |
| National Priority Safety Programs | 20.616 | | 6,283,096 | | 2,220,519 | 6,283,096 |
| Total Highway Safety Cluster | | | 21,740,834 | 1,482,310 | 7,584,282 | 23,223,144 |
| Transit Services Programs Cluster: | | | | | | |
| Enhanced Mobility of Seniors and Individuals with Disabilities | 20.513 | | 5,175,841 | | 2,705,204 | 5,175,841 |
| Total Transit Services Programs Cluster | | | 5,175,841 | - | 2,705,204 | 5,175,841 |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs | 20.106 | | | | | 609,708 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From The National Academies of Sciences | 20.106 | 419156-19E24 | | 48,972 | 48,715 | 609,708 |
| Pass-Through From University of Maryland | 20.106 | | | 156,075 | | 609,708 |
| Aviation Research Grants | 20.108 | | 982,127 | | 322,657 | 982,127 |
| Air Transportation Centers of Excellence | 20.109 | | | | | 187,051 |
| Pass-Through From Raytheon Technologies | 20.109 | | | 187,051 | | 187,051 |
| Highway Research and Development Program | 20.200 | | | | | 6,141,893 |
| Pass-Through From Leidos Incorporated | 20.200 | | | 3,738 | | 6,141,893 |
| Highway Research and Development Program | 20.200 | | 4,931,278 | | 926,906 | 6,141,893 |
| Highway Research and Development Program | 20.200 | 460810-19E42 | 5,006 | | 5,006 | 6,141,893 |
| Highway Research and Development Program | 20.200 | 460810-19E48 | 16,670 | | 16,670 | 6,141,893 |
| Pass-Through From Auburn University | 20.200 | | | 6,658 | | 6,141,893 |
| Pass-Through From Battelle Memorial Institute | 20.200 | | | 15,637 | | 6,141,893 |
| Pass-Through From Board of Regents of the University of Nebraska | 20.200 | | | 41,081 | | 6,141,893 |
| Pass-Through From Crash Avoidance Metrics Partners Limited Liability Company | 20.200 | | | 10,878 | | 6,141,893 |
| Pass-Through From Minnesota Department of Transportation Business Services | 20.200 | | | 162 | | 6,141,893 |
| Pass-Through From National Cooperative Highway Research Program | 20.200 | 451529-19836 | | 169,607 | 100,000 | 6,141,893 |
| Pass-Through From Noblis Incorporated | 20.200 | | | 183 | | 6,141,893 |
| Pass-Through From North Carolina Agricultural and Technical State University | 20.200 | | | 240,679 | | 6,141,893 |
| Pass-Through From Texas Transportation Institute | 20.200 | | | 18,495 | | 6,141,893 |
| Pass-Through From The National Academies of Sciences | 20.200 | | | 443,681 | | 6,141,893 |
| Pass-Through From Transportation Research Board | 20.200 | 460810-19E42 / 460810-19E48 | | 194,076 | | 6,141,893 |
| Pass-Through From Wood Environment & Infrastructure Solutions Incorporated | 20.200 | | | 44,064 | | 6,141,893 |
| Highway Planning and Construction | 20.205 | | | | | 1,487,811,970 |
| Pass-Through From University of Illinois | 20.205 | | | 85,943 | | 1,487,811,970 |
| Pass-Through From University of Maryland | 20.205 | | | 53,098 | | 1,487,811,970 |
| Highway Training and Education | 20.215 | | 3,138 | | | 246,703 |
| Highway Training and Education | 20.215 | | 28,123 | | | 246,703 |
| Pass-Through From ICF Consulting Incorporated | 20.215 | | | 24,800 | | 246,703 |
| Pass-Through From Inova Health Care Services | 20.215 | | | 121,044 | | 246,703 |
| Railroad Safety Technology Grants | 20.321 | | 102,675 | | | 102,675 |
| University Transportation Centers Program | 20.701 | | 2,927,707 | | 1,490,283 | 3,786,637 |
| Pass-Through From North Carolina Agricultural and Technical State University | 20.701 | | | 5,563 | | 3,786,637 |
| Pass-Through From Pennsylvania State University | 20.701 | | | 308,756 | | 3,786,637 |
| Pass-Through From Purdue University | 20.701 | | | 9,968 | | 3,786,637 |
| Pass-Through From University of Nevada Las Vegas | 20.701 | | | 534,643 | | 3,786,637 |
| State Damage Prevention Program Grants | 20.720 | | | | | 22,555 |
| Pass-Through From Virginia Utility Protection Service Incorporated | 20.720 | | | 22,555 | | 22,555 |
| Pipeline Safety Research Competitive Academic Agreement Program (CAAP) | 20.724 | | | | | 21,176 |
| Pass-Through From North Dakota State University | 20.724 | | | 21,176 | | 21,176 |
| Other Assistance | 20.RD | | | | | 8,954,903 |
| Other Assistance | 20.RD | 1108 | 1,957 | | | 8,954,903 |
| Other Assistance | 20.RD | 00017/693JJ922F00175N | 277,552 | | 35,669 | 8,954,903 |
| Other Assistance | 20.RD | 693JJ322F00284/693J | 28,704 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ322F00346N/693J | 50,924 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ322F00395N/0005 | 757,100 | | 726,193 | 8,954,903 |
| Other Assistance | 20.RD | 693JJ420D000005/693JJ422F00060 | 107,678 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ420D000005/693JJ422F00078 | 930,798 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ618C000007 | 58,236 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ622C000004 | 83,660 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ622C000015 | 132,701 | | 20,408 | 8,954,903 |
| Other Assistance | 20.RD | 693JJ622C000021 | 58,546 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ622C000024 | 72,506 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ622C000028 | 40,630 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ921C000010 | 99,122 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ921D000017/693JJ922F00190 | 87,515 | | 49,686 | 8,954,903 |
| Other Assistance | 20.RD | 693JJ921D000022/693JJ921F00018 | 566,742 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ921D000022/693JJ922F00126N | 97,560 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ921D000043/693JJ922F00091N | 137,021 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ921F000158/693JJ921D000022 | 152,740 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ921F000172/D000022 | 128,799 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ922F00192N/0017 | 340,013 | | | 8,954,903 |
| Other Assistance | 20.RD | 693JJ922F00193N/0017 | 132,318 | | 91,154 | 8,954,903 |
| Other Assistance | 20.RD | Department of Transportation Indefinite Delivery Indefinite Quantity Crash Testing of NPS Aesthetic Barriers for MASH- 693JJ321D000001/693JJ321F00005-205521P | 273,940 | | | 8,954,903 |
| Other Assistance | 20.RD | Department of Transportation Indefinite Delivery Indefinite Quantity Roadside Safety Research and Federal Outdoor Impact Laboratory Technical Support Services- 693JJ321D000001/693JJ321F00005-205458P | 535,407 | | | 8,954,903 |
| Other Assistance | 20.RD | DTNH2215D00022/639JJ919F000222 | 90,897 | | | 8,954,903 |
| Other Assistance | 20.RD | DTNH2215D00022/693JJ920F000168 | 3,180 | | | 8,954,903 |
| Other Assistance | 20.RD | DTNH2217D00065/F00163/RQ01249 | 110,542 | | | 8,954,903 |
| Other Assistance | 20.RD | IDIQ-D000006/693JJ922F00195N | 206,535 | | | 8,954,903 |
| Other Assistance | 20.RD | NHTSA Finite Elements Modeling Services Indefinite Delivery Indefinite Quantity Limousine Crashworthiness Safety Research - 693JJ921D000044/693JJ922F00150N-206099P | 182,846 | | | 8,954,903 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Other Assistance | 20.RD | Progressive Deformable Barrier Parametric and Fleet Study-693JJ921D000044/693JJ922F00073N-206097P | 149,834 | | | 8,954,903 |
| Other Assistance | 20.RD | Provide Analysis & Evaluation Research Support for Roadside Safety Team-693JJ321D000001/693JJ321F00005-205549P | 593,279 | | | 8,954,903 |
| Other Assistance | 20.RD | Research Assistance to the Department of State to Develop & Optimize Effective Anti-Ram Devices-693JJ321D000001/693JJ321F00013-205737P | 467,400 | | | 8,954,903 |
| Other Assistance | 20.RD | Test device for Human Occupant Restraint -05F Finite Element Model Development - Task 4-DTNH2215D00005/693JJ920F000184-205606P | 145 | | | 8,954,903 |
| Other Assistance | 20.RD | Test device for Human Occupant Restraint-05F Finite Element Model Development - Task 5-DTNH2215D00005/693JJ920F000184-205607P | 6,986 | | | 8,954,903 |
| Other Assistance | 20.RD | Test device for Human Occupant Restraint-05F Task 6-7 RQ186261; George Mason University 12244D-DTNH2215D00005/693JJ920F000184-205945P | 144,868 | | | 8,954,903 |
| Pass-Through From Illinois Institute of Technology | 20.RD | A21-0095-001 | | 63,572 | | 8,954,903 |
| Pass-Through From Intermodal Logistics Consulting Incorporated | 20.RD | 003_A0715A | | 201 | | 8,954,903 |
| Pass-Through From KEA Technologies Incorporated | 20.RD | Driver Visual Searching Behavior when Navigating through Alternative Intersections-693JJ322D000001GMU-206172P | | 21,744 | | 8,954,903 |
| Pass-Through From KEA Technologies Incorporated | 20.RD | FRA Crashworthiness-693JJ621C000016GMU-205690P | | 83,015 | | 8,954,903 |
| Pass-Through From Michigan Technological University | 20.RD | PO103798 | | 18,567 | | 8,954,903 |
| Pass-Through From Morgan State University | 20.RD | MSUVTTP3ZAS3MN-A | | 78,598 | | 8,954,903 |
| Pass-Through From Morgan State University | 20.RD | MSUVTTP3ZAS3MN-B | | 46,459 | | 8,954,903 |
| Pass-Through From Morgan State University | 20.RD | MSUVTTP3ZAS3MN-C | | 39,133 | | 8,954,903 |
| Pass-Through From Morgan State University | 20.RD | P0018240 | | 183,332 | | 8,954,903 |
| Pass-Through From NanoSonic Incorporated | 20.RD | DT2-0015 | | 34,721 | | 8,954,903 |
| Pass-Through From New York City Transit Authority | 20.RD | NYCT_Shaw_Designed for Impact | | 599,273 | | 8,954,903 |
| Pass-Through From Noblis Incorporated | 20.RD | 23T403T3VT | | 8,316 | | 8,954,903 |
| Pass-Through From North Carolina Agricultural and Technical State University | 20.RD | SUBGRANT NO. 270128-A | | 156,617 | | 8,954,903 |
| Pass-Through From State of Maryland | 20.RD | Artificial Intelligence and Advanced Analytics to Estimate Collision Risk during Departure and Arrival-115788-Z9941201-206105P | | 109,318 | | 8,954,903 |
| Pass-Through From State of Maryland | 20.RD | NEXTOR III: DO 05: Airport Infrastructure Needs to Support Aeromedical and Disaster Preparedness – Phase II-92208-Z9608201-205367P | | 58,340 | | 8,954,903 |
| Pass-Through From State of Maryland | 20.RD | Simulation-based Extensions and Operational Support for Integrated Safety Assessment Model-101645-Z9719201-205685P | | 48,010 | | 8,954,903 |
| Pass-Through From State of Maryland | 20.RD | Uncertainty Analysis and Common Cause Failures for Integrated Safety Assessment Model-101917-Z9724201-205698P | | 68,812 | | 8,954,903 |
| Pass-Through From The National Academies of Sciences | 20.RD | Application of MASH Test Criteria to Breakaway Sign and Luminaire Support and Crashworthy Work-Zone Traffic Control Devices-HR 03-119 PO SUB0000734-203697P | | 10,825 | 8,564 | 8,954,903 |
| Pass-Through From TransAnalytics Limited Liability Company | 20.RD | ARBZ6CBT | | 40,394 | | 8,954,903 |
| Pass-Through From University of North Dakota | 20.RD | UND0024983-S1 | | 33,593 | | 8,954,903 |
| Pass-Through From Wake Forest University | 20.RD | 1570-45801-11000001140 | | 10,492 | | 8,954,903 |
| Pass-Through From Wake Forest University | 20.RD | 700-45801-10000330104 | | 10,621 | | 8,954,903 |
| Pass-Through From Washington State Department of Transportation | 20.RD | GCB 1973 | | 101 | | 8,954,903 |
| Pass-Through From Westat Incorporated | 20.RD | Driver Vigilance Framework for Level 2 and Level 3 Driving Automation-6623-00-S001-205031P | | 122,168 | | 8,954,903 |
| Total Non-Stimulus | | | 16,105,405 | 4,614,805 | 3,841,911 | |
| Total Research and Development | | | 16,105,405 | 4,614,805 | 3,841,911 | |
| Total U.S. DEPARTMENT OF TRANSPORTATION | | | 1,582,798,061 | 6,217,716 | 200,015,688 | |
| DEPARTMENT OF TREASURY | | | | | | |
| Stimulus: | | | | | | |
| Emergency Rental Assistance Program | 21.023 | COVID-19 | 136,386,335 | | 1,456,262 | 136,386,335 |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | COVID-19 | 629,242,197 | | 242,562,471 | 639,833,347 |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | COVID-19; 11966,22-A3413ARRF,1070,1106,22-A3458ARRF,1373,2446,22-A3425ARRF,1369,22-A4118ARRF,11735,1251,22-A4071ARRF,1371,1385,22-A3445ARRF,1242,1019,1276,1372,22-A4712ARRF,1051,1284,1160,1180,1135,22-A3465ARRF,11809,1381,1354,1177,1198,10233,4 94329,1079,494178,494 | 9,418,464 | | 9,418,464 | 639,833,347 |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | COVID-19; 547054-19F86 | 166,667 | | 166,667 | 639,833,347 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | COVID-19; 547054-19F87 | 166,667 | | 166,667 | 639,833,347 |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | COVID-19; 547054-19F88 | 166,667 | | 166,667 | 639,833,347 |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | COVID-19; 547054-19F89 | 166,667 | | 166,667 | 639,833,347 |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | COVID-19; 547054-19F90 | 166,667 | | 166,667 | 639,833,347 |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | COVID-19; 547054-19F91 | 166,667 | | 166,667 | 639,833,347 |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | COVID-19; Richmond City (760) | 85,628 | | 85,628 | 639,833,347 |
| Pass-Through From The Human Services Alliance of Greater Prince William | 21.027 | COVID-19 | | 87,056 | | 639,833,347 |
| Coronavirus Capital Projects Fund | 21.029 | COVID-19 | 37,788,163 | | 37,618,871 | 37,788,163 |
| Total Stimulus | | | 813,920,789 | 87,056 | 292,141,698 | |
| Total Excluding Clusters Identified Below | | | 813,920,789 | 87,056 | 292,141,698 | |
| Total DEPARTMENT OF TREASURY | | | 813,920,789 | 87,056 | 292,141,698 | |
| APPALACHIAN REGIONAL COMMISSION | | | | | | |
| Non-Stimulus: | | | | | | |
| Appalachian Regional Development (See individual Appalachian Programs) | 23.001 | | 169,632 | | | 169,632 |
| Appalachian Area Development | 23.002 | | 5,010,460 | | 4,715,909 | 5,021,502 |
| Appalachian Research, Technical Assistance, and Demonstration Projects | 23.011 | | 153,742 | | 153,742 | 163,233 |
| Pass-Through From East Tennessee State University | 23.011 | | | 4,727 | | 163,233 |
| Total Non-Stimulus | | | 5,333,834 | 4,727 | 4,869,651 | |
| Total Excluding Clusters Identified Below | | | 5,333,834 | 4,727 | 4,869,651 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Appalachian Area Development | 23.002 | | 11,042 | | | 5,021,502 |
| Appalachian Research, Technical Assistance, and Demonstration Projects | 23.011 | | | | | 163,233 |
| Pass-Through From East Tennessee State University | 23.011 | | | 4,764 | | 163,233 |
| Total Non-Stimulus | | | 11,042 | 4,764 | - | |
| Total Research and Development | | | 11,042 | 4,764 | - | |
| Total APPALACHIAN REGIONAL COMMISSION | | | 5,344,876 | 9,491 | 4,869,651 | |
| FEDERAL COMMUNICATIONS COMMISSION | | | | | | |
| Research and Development: | | | | | | |
| Stimulus: | | | | | | |
| Other Assistance | 32.RD | COVID-19; GRA0011217 | 24,218 | | | 24,218 |
| Total Stimulus | | | 24,218 | - | - | |
| Total Research and Development | | | 24,218 | - | - | |
| Total FEDERAL COMMUNICATIONS COMMISSION | | | 24,218 | - | - | |
| GENERAL SERVICES ADMINISTRATION | | | | | | |
| Non-Stimulus: | | | | | | |
| Donation of Federal Surplus Personal Property | 39.003 | | 1,137,948 | | | 1,137,948 |
| Total Non-Stimulus | | | 1,137,948 | - | - | |
| Total Excluding Clusters Identified Below | | | 1,137,948 | - | - | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Other Assistance | 39.RD | | | | | 402,557 |
| Pass-Through From Smartronix | 39.RD | 21TA07S - TO#1 | | 402,557 | | 402,557 |
| Total Non-Stimulus | | | - | 402,557 | - | |
| Total Research and Development | | | - | 402,557 | - | |
| Total GENERAL SERVICES ADMINISTRATION | | | 1,137,948 | 402,557 | - | |
| LIBRARY OF CONGRESS | | | | | | |
| Non-Stimulus: | | | | | | |
| Books for the Blind and Physically Handicapped | 42.001 | | 10,000 | | | 10,000 |
| Other Assistance | 42.U01 | Continuing Professional Education-Library of Congress-FM 0705 S12-209661P 209662P | 3,222 | | | 3,222 |
| Total Non-Stimulus | | | 13,222 | - | - | |
| Total Excluding Clusters Identified Below | | | 13,222 | - | - | |
| Total LIBRARY OF CONGRESS | | | 13,222 | - | - | |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | | | |
| Non-Stimulus: | | | | | | |
| Aeronautics | 43.002 | | 79,449 | | | 1,864,198 |
| Office of Stem Engagement (OSTEM) | 43.008 | | | | | 274,940 |
| Pass-Through From National Institute of Aerospace | 43.008 | | | 4,947 | | 274,940 |
| Other Assistance | 43.U01 | National Aeronautics and Space Administration CENTER FOR CLIMATE SIMULATION membership-80NSSC21P2373-205669P | 2,200 | | | 121,739 |
| Other Assistance | 43.U02 | New Intergovernmental Personnel Act Package for Dr. Miralles-Wilhelm office of OSTEM-205619P | 41,231 | | | 121,739 |
| Pass-Through From National Institute of Aerospace | 43.U03 | 202073-VT | | 70,101 | | 121,739 |
| Pass-Through From National Institute of Aerospace | 43.U04 | 202097-VT | | 8,207 | | 121,739 |
| Total Non-Stimulus | | | 122,880 | 83,255 | - | |
| Total Excluding Clusters Identified Below | | | 122,880 | 83,255 | - | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Science | 43.001 | | 9,881,125 | | 527,977 | 12,594,656 |
| Science | 43.001 | S21-024-01 | 2,895 | | 2,895 | 12,594,656 |
| Pass-Through From Arizona State University | 43.001 | | | 1,502 | | 12,594,656 |
| Pass-Through From Board of Regents of the University of Nebraska | 43.001 | | | 8,128 | | 12,594,656 |
| Pass-Through From Board of Regents, Nevada System of Higher Education | 43.001 | | | 133,152 | | 12,594,656 |
| Pass-Through From Catholic University of America | 43.001 | | | 5,650 | | 12,594,656 |
| Pass-Through From Embry-Riddle Aeronautical University | 43.001 | | | 12,909 | | 12,594,656 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Florida Institute of Technology | 43.001 | | | 73,735 | | 12,594,656 |
| Pass-Through From GATS Incorporated | 43.001 | | | 5,816 | | 12,594,656 |
| Pass-Through From Innosense Corporation | 43.001 | | | 19,341 | | 12,594,656 |
| Pass-Through From Jet Propulsion Laboratory | 43.001 | | | 6,234 | | 12,594,656 |
| Pass-Through From Johns Hopkins University | 43.001 | | | 163,690 | | 12,594,656 |
| Pass-Through From Johns Hopkins University Applied Physics Laboratory | 43.001 | | | 181,727 | | 12,594,656 |
| Pass-Through From Michigan State University | 43.001 | | | 6,833 | | 12,594,656 |
| Pass-Through From National Institute of Aerospace Associates, Incorporated | 43.001 | | | 341,844 | | 12,594,656 |
| Pass-Through From National Space Grant Foundation | 43.001 | | | 2,921 | | 12,594,656 |
| Pass-Through From New Jersey Institute of Technology | 43.001 | | | 882 | | 12,594,656 |
| Pass-Through From Predictive Science Incorporated | 43.001 | | | 87,716 | | 12,594,656 |
| Pass-Through From Purdue University | 43.001 | | | 35,465 | | 12,594,656 |
| Pass-Through From Science Systems and Applications Incorporated | 43.001 | | | 150,453 | | 12,594,656 |
| Pass-Through From Seti Institute | 43.001 | | | 21,914 | | 12,594,656 |
| Pass-Through From Smithsonian Institution | 43.001 | | | 20,617 | | 12,594,656 |
| Pass-Through From Southwest Research Institute | 43.001 | | | 105,408 | | 12,594,656 |
| Pass-Through From Space Science Institute | 43.001 | | | 64,584 | | 12,594,656 |
| Pass-Through From Space Telescope Science Institute | 43.001 | | | 74,248 | | 12,594,656 |
| Pass-Through From State of Maryland | 43.001 | | | 22,797 | | 12,594,656 |
| Pass-Through From SUNY Research Foundation | 43.001 | | | 12,168 | | 12,594,656 |
| Pass-Through From Texas Engineering Experiment Station | 43.001 | | | 73,636 | | 12,594,656 |
| Pass-Through From The Regents of The University of California | 43.001 | | | 11,215 | | 12,594,656 |
| Pass-Through From The Trustees of Columbia University in the City of New York | 43.001 | | | 97,475 | | 12,594,656 |
| Pass-Through From Trustees of Dartmouth College | 43.001 | | | 7,267 | | 12,594,656 |
| Pass-Through From Universities Space Research Association | 43.001 | | | 372,211 | | 12,594,656 |
| Pass-Through From University Corporation for Atmospheric Research | 43.001 | | | 146,348 | | 12,594,656 |
| Pass-Through From University of Arizona | 43.001 | | | 86,142 | | 12,594,656 |
| Pass-Through From University of California, Berkeley | 43.001 | | | 30,681 | | 12,594,656 |
| Pass-Through From University of Colorado | 43.001 | | | 33,844 | | 12,594,656 |
| Pass-Through From University of Colorado at Boulder | 43.001 | | | 56,868 | | 12,594,656 |
| Pass-Through From University of Colorado at Boulder | 43.001 | 1560577 | | 32,300 | | 12,594,656 |
| Pass-Through From University of Delaware | 43.001 | | | 5,650 | | 12,594,656 |
| Pass-Through From University of Minnesota | 43.001 | | | 41,437 | | 12,594,656 |
| Pass-Through From University of Oregon | 43.001 | | | 29,727 | | 12,594,656 |
| Pass-Through From University of Texas at Arlington | 43.001 | | | 33,445 | | 12,594,656 |
| Pass-Through From Virginia Space Grant Consortium | 43.001 | | | 92,656 | | 12,594,656 |
| Aeronautics | 43.002 | | 1,125,490 | | | 1,864,198 |
| Pass-Through From Georgia Institute of Technology | 43.002 | | | 97,974 | | 1,864,198 |
| Pass-Through From Oklahoma State University | 43.002 | | | 288,788 | | 1,864,198 |
| Pass-Through From Purdue University | 43.002 | | | 272,497 | | 1,864,198 |
| Exploration | 43.003 | | 480,943 | | 139,402 | 685,696 |
| Pass-Through From Baylor University | 43.003 | 7000001185/7000001503 | | 163,492 | | 685,696 |
| Pass-Through From University of Colorado | 43.003 | | | 33,589 | | 685,696 |
| Pass-Through From University of Texas Southwestern Medical Center | 43.003 | | | 7,672 | | 685,696 |
| Office of Stem Engagement (OSTEM) | 43.008 | | 185,205 | | 31,406 | 274,940 |
| Pass-Through From National Institute of Aerospace | 43.008 | | | 56,612 | | 274,940 |
| Pass-Through From Old Dominion University Research Foundation | 43.008 | | | 26,371 | | 274,940 |
| Pass-Through From University of Arizona | 43.008 | | | 1,805 | | 274,940 |
| Space Technology | 43.012 | | 186,599 | | | 263,441 |
| Pass-Through From Michigan Technological University | 43.012 | 1607060Z11 PO104849 | | 76,842 | | 263,441 |
| Other Assistance | 43.RD | | | | | 5,552,835 |
| Other Assistance | 43.RD | 1627276 | 42,450 | | | 5,552,835 |
| Other Assistance | 43.RD | 1662522 | 35,413 | | | 5,552,835 |
| Other Assistance | 43.RD | 1666774 | 17,440 | | | 5,552,835 |
| Other Assistance | 43.RD | 80HQTR20C0016 | (32,968) | | | 5,552,835 |
| Other Assistance | 43.RD | 80LARC22CA006 | 49,990 | | | 5,552,835 |
| Other Assistance | 43.RD | 80NSSC20P1871 | 16,026 | | | 5,552,835 |
| Other Assistance | 43.RD | 80NSSC22P0413 | 23,729 | | | 5,552,835 |
| Other Assistance | 43.RD | HST-GO-15902.019-A | 181 | | | 5,552,835 |
| Other Assistance | 43.RD | HST-GO-15930.004-A | 6,319 | | | 5,552,835 |
| Other Assistance | 43.RD | Improving ground-level air quality prediction by integrating spatiotemporal new observation system datasets and numerical simulations-80NSSC21P2904-205846P | 70,534 | | | 5,552,835 |
| Other Assistance | 43.RD | JPL #1632390 | 46,759 | | | 5,552,835 |
| Other Assistance | 43.RD | JWST-ERS-01334.008-A | 43,724 | | | 5,552,835 |
| Other Assistance | 43.RD | National Aeronautics and Space Administration CENTER FOR CLIMATE SIMULATION membership-80NSSC21P2373-205669P | 97,710 | | | 5,552,835 |
| Other Assistance | 43.RD | The Ionospheric Connection Explorer-418124-20002-204233P | 32,969 | | | 5,552,835 |
| Pass-Through From Catholic University of America | 43.RD | Partnership for Heliophysics and Space Environment Research - PHaSER-363992 Sub 1-205600P | | 1,517,408 | | 5,552,835 |
| Pass-Through From CFD Research Corporation | 43.RD | 10155 | | 25,470 | | 5,552,835 |
| Pass-Through From CFD Research Corporation | 43.RD | 20027 | | 20,788 | | 5,552,835 |
| Pass-Through From Hampton University | 43.RD | 06-001 | | 352,323 | | 5,552,835 |
| Pass-Through From International Scientific Technologies Incorporated | 43.RD | AEJN4VUG | | 12,779 | | 5,552,835 |
| Pass-Through From Johns Hopkins University Applied Physics Laboratory Limited Liability Company | 43.RD | 169214 / CLIN 1 | | 114,774 | | 5,552,835 |
| Pass-Through From M4 Engineering Incorporated | 43.RD | AITVPPBN | | 30,563 | | 5,552,835 |
| Pass-Through From M4 Engineering Incorporated | 43.RD | AYCUC3QQ | | 1,380 | | 5,552,835 |
| Pass-Through From Mainstream Engineering Corporation | 43.RD | NAC0255 | | 756 | | 5,552,835 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Mitchell Vantage Systems | 43.RD | PPS Data System Sustaining Engineering and Support-MVS-SES3-GMUN_001-206025P | | 772,332 | | 5,552,835 |
| Pass-Through From Mosaic ATM | 43.RD | 0034252.02 | | 22,325 | | 5,552,835 |
| Pass-Through From N5 Sensors Incorporated | 43.RD | Nanoengineered Hybrid Gas Sensors for Spacesuit Monitoring-N5-NASA_Seq.-205113P | | 102,822 | | 5,552,835 |
| Pass-Through From NanoSonic Incorporated | 43.RD | NA1-B109 | | 17,653 | | 5,552,835 |
| Pass-Through From NanoSonic Incorporated | 43.RD | NA1-B110 | | 15,882 | | 5,552,835 |
| Pass-Through From NanoSonic Incorporated | 43.RD | NA1-B111 | | 8,800 | | 5,552,835 |
| Pass-Through From NanoSonic Incorporated | 43.RD | NA2-0486 | | 103,719 | | 5,552,835 |
| Pass-Through From NanoSonic Incorporated | 43.RD | NA2-A008 | | 19,255 | | 5,552,835 |
| Pass-Through From NanoSonic Incorporated | 43.RD | NA2-A085 | | 59,536 | | 5,552,835 |
| Pass-Through From National Institute of Aerospace | 43.RD | 601046 | | 93,469 | | 5,552,835 |
| Pass-Through From National Institute of Aerospace | 43.RD | 601062 | | 133,909 | | 5,552,835 |
| Pass-Through From National Institute of Aerospace | 43.RD | 602023 | | 105,473 | | 5,552,835 |
| Pass-Through From National Institute of Aerospace | 43.RD | 202051-VT | | 68,236 | | 5,552,835 |
| Pass-Through From National Institute of Aerospace | 43.RD | 202081-VT | | 1,116 | | 5,552,835 |
| Pass-Through From National Institute of Aerospace | 43.RD | 202101-VT | | 54,539 | | 5,552,835 |
| Pass-Through From National Institute of Aerospace | 43.RD | 302006-VT | | 183,442 | | 5,552,835 |
| Pass-Through From National Institute of Aerospace | 43.RD | AF54FNX6 | | 5,849 | | 5,552,835 |
| Pass-Through From National Institute of Aerospace | 43.RD | C15-2800-VT SUPPLEMENT 48 | | 854 | | 5,552,835 |
| Pass-Through From Southwest Research Institute | 43.RD | Polarimeter to Unify the Corona and Heliosphere - N99058EH-205160P | | 12,533 | | 5,552,835 |
| Pass-Through From Space Telescope Science Institute | 43.RD | HST-AR-16601.001-A | | 49,903 | | 5,552,835 |
| Pass-Through From Space Telescope Science Institute | 43.RD | JWST-GO-02114.032-A | | 62,343 | | 5,552,835 |
| Pass-Through From Space Telescope Science Institute | 43.RD | The HST View of Was 49b:An Over massive AGN in a Merging Dwarf Galaxy-HST-GO-15319.007-A-204555P | | 13,411 | | 5,552,835 |
| Pass-Through From Space Telescope Science Institute | 43.RD | Time Domain Coronagraphy: Diagnosing the Stripping of AU Mic's Debris Disk-HST-GO-15907.014-A-206098P | | 183,092 | | 5,552,835 |
| Pass-Through From SPEC Innovations | 43.RD | Analytic Standard Operating Procedure Digital Assistant (ASOPDA)-GMU_CA030-205873P | | 25,664 | | 5,552,835 |
| Pass-Through From Trident Vantage Systems | 43.RD | PPS Data System Sustaining Engineering and Support-TVS-2015-10-011-203775P | | 569,976 | | 5,552,835 |
| Pass-Through From Universities Space Research Association | 43.RD | 08-0201 | | 6,594 | | 5,552,835 |
| Pass-Through From Universities Space Research Association | 43.RD | SOF 07-0235 | | 39,121 | | 5,552,835 |
| Pass-Through From University of Arizona | 43.RD | 638782 | | 47,227 | | 5,552,835 |
| Pass-Through From University of California, Berkeley | 43.RD | NNG12FA45C / SUBCONTRACT 00009423 | | 150,600 | | 5,552,835 |
| Pass-Through From University of Colorado at Boulder | 43.RD | SUBCONTRACT 1556355 | | 96,643 | | 5,552,835 |
| Total Non-Stimulus | | | 12,312,533 | 8,838,837 | 701,680 | |
| Total Research and Development | | | 12,312,533 | 8,838,837 | 701,680 | |
| Total NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | 12,435,413 | 8,922,092 | 701,680 | |
| NATIONAL ENDOWMENT FOR THE HUMANITIES | | | | | | |
| Non-Stimulus: | | | | | | |
| Promotion of the Arts Grants to Organizations and Individuals | 45.024 | | 25,109 | | | 155,984 |
| Promotion of the Arts Partnership Agreements | 45.025 | | 854,574 | | 20,000 | 879,774 |
| Pass-Through From Mid Atlantic Arts Foundation | 45.025 | | | 16,800 | | 879,774 |
| Pass-Through From Mid Atlantic Arts Foundation | 45.025 | 34341 | | 8,400 | | 879,774 |
| Promotion of the Humanities Federal/State Partnership | 45.129 | | 1,155,028 | | | 1,407,733 |
| Promotion of the Humanities Division of Preservation and Access | 45.149 | | 294,828 | | | 719,916 |
| Promotion of the Humanities Research | 45.161 | | 158,387 | | | 438,406 |
| Promotion of the Humanities Teaching and Learning Resources and Curriculum Development | 45.162 | | 64,425 | | | 167,066 |
| Promotion of the Humanities Professional Development | 45.163 | | 8,576 | | | 117,187 |
| Pass-Through From University of Portland | 45.163 | 100149 | | 20,122 | | 117,187 |
| Promotion of the Humanities Public Programs | 45.164 | | 49,734 | | | 637,146 |
| Pass-Through From Modern Language Association | 45.164 | | | 977 | | 637,146 |
| Pass-Through From Social Science Research Council | 45.164 | | | 93,270 | | 637,146 |
| Promotion of the Humanities Office of Digital Humanities | 45.169 | | 120,047 | | | 157,882 |
| Museums for America | 45.301 | | 204,127 | | | 204,127 |
| Grants to States | 45.310 | | 4,282,970 | | | 5,447,917 |
| National Leadership Grants | 45.312 | | 61,769 | | | 327,464 |
| Other Assistance | 45.U01 | 140D0421P0103 | 12,692 | | | 34,580 |
| Pass-Through From Clemente Course in the Humanities | 45.U02 | SUB 1 VT 2022 | | 21,888 | | 34,580 |
| Total Non-Stimulus | | | 7,292,266 | 161,457 | 20,000 | |
| Stimulus: | | | | | | |
| Grants to States | 45.310 | COVID-19; 0000118903 | 1,164,947 | | 1,095,845 | 5,447,917 |
| Total Stimulus | | | 1,164,947 | - | 1,095,845 | |
| Total Excluding Clusters Identified Below | | | 8,457,213 | 161,457 | 1,115,845 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Promotion of the Arts Grants to Organizations and Individuals | 45.024 | | 130,875 | | | 155,984 |
| Promotion of the Humanities Federal/State Partnership | 45.129 | | 130,742 | | | 1,407,733 |
| Promotion of the Humanities Division of Preservation and Access | 45.149 | | 425,088 | | 17,762 | 719,916 |
| Promotion of the Humanities Fellowships and Stipends | 45.160 | | 96,945 | | | 116,661 |
| Pass-Through From The Library Company of Philadelphia | 45.160 | | | 19,716 | | 116,661 |
| Promotion of the Humanities Research | 45.161 | | 270,990 | | | 438,406 |
| Pass-Through From Rice University | 45.161 | R1A102 RZ-260900-18 | | 9,029 | | 438,406 |
| Promotion of the Humanities Teaching and Learning Resources and Curriculum Development | 45.162 | | 46,217 | | | 167,066 |
| Pass-Through From Association of American Medical Colleges | 45.162 | GT-32018-20-07 | | 10,207 | | 167,066 |
| Pass-Through From Teagle Foundation | 45.162 | | | 46,217 | | 167,066 |
| Promotion of the Humanities Professional Development | 45.163 | | 49,302 | | | 117,187 |
| Pass-Through From Baylor University | 45.163 | | | 20,241 | | 117,187 |
| Pass-Through From Old Dominion University Research Foundation | 45.163 | 20-119-100832-010 | | 548 | | 117,187 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From The Ohio State University | 45.163 | 60079158 | | 18,398 | | 117,187 |
| Promotion of the Humanities Public Programs | 45.164 | | 318,294 | | | 637,146 |
| Pass-Through From American Council of Learned Societies | 45.164 | ZOR-283641-21 | | 151,025 | | 637,146 |
| Pass-Through From National Writing Project | 45.164 | | | 20,940 | | 637,146 |
| Pass-Through From Rice University | 45.164 | | | 2,906 | | 637,146 |
| Promotion of the Humanities Office of Digital Humanities | 45.169 | | 33,346 | | | 157,882 |
| Pass-Through From Thomas Jefferson Foundation, Incorporated | 45.169 | | | 4,489 | | 157,882 |
| National Leadership Grants | 45.312 | | 30,076 | | 12,920 | 327,464 |
| Pass-Through From Cincinnati Zoo & Botanical Garden | 45.312 | | | 95,781 | | 327,464 |
| Pass-Through From Indiana University | 45.312 | | | 18,547 | | 327,464 |
| Pass-Through From Science Museum of Virginia Foundation | 45.312 | | | 34,550 | | 327,464 |
| Pass-Through From The Regents of The University of California | 45.312 | | | 86,741 | | 327,464 |
| Total Non-Stimulus | | | 1,531,875 | 539,335 | 30,682 | |
| Stimulus: | | | | | | |
| Promotion of the Humanities Federal/State Partnership | 45.129 | COVID-19 | 121,963 | | | 1,407,733 |
| Total Stimulus | | | 121,963 | - | - | |
| Total Research and Development | | | 1,653,838 | 539,335 | 30,682 | |
| Total NATIONAL ENDOWMENT FOR THE HUMANITIES | | | 10,111,051 | 700,792 | 1,146,527 | |
| NATIONAL SCIENCE FOUNDATION | | | | | | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Engineering | 47.041 | | 23,981,872 | | 2,128,221 | 25,919,219 |
| Engineering | 47.041 | E0002684 | 1,816 | | 1,816 | 25,919,219 |
| Pass-Through From American Society for Engineering Education | 47.041 | | | 184,873 | | 25,919,219 |
| Pass-Through From Arizona State University | 47.041 | | | 62,456 | | 25,919,219 |
| Pass-Through From Auburn University | 47.041 | | | 16,339 | | 25,919,219 |
| Pass-Through From Clemson University | 47.041 | | | 254,740 | | 25,919,219 |
| Pass-Through From Columbia University | 47.041 | | | 73,278 | | 25,919,219 |
| Pass-Through From George Washington University | 47.041 | | | 1,121 | | 25,919,219 |
| Pass-Through From Georgia Institute of Technology | 47.041 | | | 62,066 | | 25,919,219 |
| Pass-Through From Iowa State | 47.041 | | | 56,139 | | 25,919,219 |
| Pass-Through From LiteraSeed Limited Liability Company | 47.041 | | | 12,831 | | 25,919,219 |
| Pass-Through From Louisiana State University | 47.041 | | | 10,070 | | 25,919,219 |
| Pass-Through From North Carolina State University | 47.041 | | | 154,782 | | 25,919,219 |
| Pass-Through From Old Dominion University Research Foundation | 47.041 | | | 100,216 | | 25,919,219 |
| Pass-Through From Oregon State University | 47.041 | | | 15,241 | | 25,919,219 |
| Pass-Through From Rochester Institute of Technology Incorporated | 47.041 | | | 1,616 | | 25,919,219 |
| Pass-Through From Silivhere Technologies, Incorporated | 47.041 | | | 77,229 | | 25,919,219 |
| Pass-Through From Stanford University | 47.041 | | | 38,697 | | 25,919,219 |
| Pass-Through From The Tiny Cargo Company | 47.041 | | | 11,627 | | 25,919,219 |
| Pass-Through From University of Akron | 47.041 | | | 29,538 | | 25,919,219 |
| Pass-Through From University of Arkansas Fayetteville | 47.041 | | | 23,159 | | 25,919,219 |
| Pass-Through From University of Central Florida | 47.041 | | | 78,231 | | 25,919,219 |
| Pass-Through From University of Chicago | 47.041 | | | 35,063 | | 25,919,219 |
| Pass-Through From University of Colorado at Boulder | 47.041 | | | 29,246 | | 25,919,219 |
| Pass-Through From University of Delaware | 47.041 | | | 8,338 | | 25,919,219 |
| Pass-Through From University of Maryland | 47.041 | | | 106,478 | | 25,919,219 |
| Pass-Through From University of Michigan | 47.041 | | | 3,844 | | 25,919,219 |
| Pass-Through From University of Utah | 47.041 | | | 53,246 | | 25,919,219 |
| Pass-Through From University of Washington | 47.041 | | | 7,218 | | 25,919,219 |
| Pass-Through From Utah State University | 47.041 | | | 212,874 | | 25,919,219 |
| Mathematical and Physical Sciences | 47.049 | | 28,942,281 | | 2,578,817 | 30,500,309 |
| Mathematical and Physical Sciences | 47.049 | 1856515 | 31,251 | | 31,251 | 30,500,309 |
| Mathematical and Physical Sciences | 47.049 | E0002973/E0003121 | 61,494 | | 61,494 | 30,500,309 |
| Pass-Through From Arizona State University | 47.049 | | | 53,914 | | 30,500,309 |
| Pass-Through From Associated Universities Incorporated | 47.049 | | | 32,011 | | 30,500,309 |
| Pass-Through From Association of Universities for Research in Astronomy | 47.049 | | | 50,285 | | 30,500,309 |
| Pass-Through From California State University Los Angeles | 47.049 | | | 11,178 | | 30,500,309 |
| Pass-Through From Clemson University | 47.049 | | | 122,806 | | 30,500,309 |
| Pass-Through From Cornell University | 47.049 | | | 275,782 | | 30,500,309 |
| Pass-Through From Curators of the University of Missouri | 47.049 | | | 17,469 | | 30,500,309 |
| Pass-Through From Florida Agricultural and Mechanical University | 47.049 | | | 34,771 | | 30,500,309 |
| Pass-Through From Georgia State University | 47.049 | SP00014905-01 | | 26,907 | | 30,500,309 |
| Pass-Through From Oregon State University | 47.049 | | | 92,038 | | 30,500,309 |
| Pass-Through From Penn State University | 47.049 | S001121-NSF | | 92,398 | | 30,500,309 |
| Pass-Through From The National Radio Astronomy Observatory | 47.049 | | | 31,656 | | 30,500,309 |
| Pass-Through From University of California, Berkeley | 47.049 | | | 69,416 | | 30,500,309 |
| Pass-Through From University of Colorado at Boulder | 47.049 | | | 84,892 | | 30,500,309 |
| Pass-Through From University of Massachusetts Lowell | 47.049 | | | 13,278 | | 30,500,309 |
| Pass-Through From University of Notre Dame | 47.049 | | | 2,248 | | 30,500,309 |
| Pass-Through From University of Notre Dame Du Lac | 47.049 | | | 273,406 | | 30,500,309 |
| Pass-Through From University of Texas at Austin | 47.049 | | | 1,476 | | 30,500,309 |
| Pass-Through From University of Wisconsin | 47.049 | 193405394 | | 179,278 | | 30,500,309 |
| Pass-Through From Wichita State University | 47.049 | | | 74 | | 30,500,309 |
| Geosciences | 47.050 | | 9,433,066 | | 384,735 | 10,275,488 |
| Geosciences | 47.050 | 1654374 | 11,761 | | 11,761 | 10,275,488 |
| Geosciences | 47.050 | 1850837 | 3,793 | | 3,793 | 10,275,488 |
| Pass-Through From Brigham Young University | 47.050 | | | 11,177 | | 10,275,488 |
| Pass-Through From Columbia University | 47.050 | | | 14,440 | | 10,275,488 |
| Pass-Through From Columbia University | 47.050 | GG009393-04 | | 36,870 | | 10,275,488 |
| Pass-Through From Computational Physics Incorporated | 47.050 | | | 86,000 | | 10,275,488 |
| Pass-Through From East Carolina University | 47.050 | | | 66,454 | | 10,275,488 |
| Pass-Through From East Carolina University | 47.050 | AWD-21-0115-S006 | | 44,120 | | 10,275,488 |
| Pass-Through From Georgia Institute of Technology | 47.050 | | | 23,199 | | 10,275,488 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From National Center for Atmospheric Research | 47.050 | | | 6,230 | | 10,275,488 |
| Pass-Through From Northeastern University | 47.050 | | | 51,010 | | 10,275,488 |
| Pass-Through From Occidental College | 47.050 | | | 3,421 | | 10,275,488 |
| Pass-Through From Paleontological Research Institution | 47.050 | | | 9,373 | | 10,275,488 |
| Pass-Through From Regents of the University of Minnesota | 47.050 | | | 29,554 | | 10,275,488 |
| Pass-Through From Stevens Institute of Technology | 47.050 | | | 7,415 | | 10,275,488 |
| Pass-Through From University of Alabama in Huntsville | 47.050 | | | 36,901 | | 10,275,488 |
| Pass-Through From University of Arkansas | 47.050 | | | 5,382 | | 10,275,488 |
| Pass-Through From University of Colorado at Boulder | 47.050 | | | 24,736 | | 10,275,488 |
| Pass-Through From University of Houston | 47.050 | | | 75,477 | | 10,275,488 |
| Pass-Through From University of Louisiana at Lafayette | 47.050 | | | 12,982 | | 10,275,488 |
| Pass-Through From University of North Carolina at Chapel Hill | 47.050 | | | 38,435 | | 10,275,488 |
| Pass-Through From University of Oklahoma | 47.050 | | | 24,316 | | 10,275,488 |
| Pass-Through From University of Texas at Austin | 47.050 | | | 35,608 | | 10,275,488 |
| Pass-Through From University of Wyoming | 47.050 | | | 21,855 | | 10,275,488 |
| Pass-Through From Woods Hole Oceanographic Institution | 47.050 | | | 161,913 | | 10,275,488 |
| Computer and Information Science and Engineering | 47.070 | | 27,995,754 | | 1,555,747 | 30,331,199 |
| Computer and Information Science and Engineering | 47.070 | E0002744/E0002770/E0002893 | 182,064 | | 182,064 | 30,331,199 |
| Pass-Through From Arizona State University | 47.070 | | | 2,172 | | 30,331,199 |
| Pass-Through From Auburn University | 47.070 | | | 67,019 | | 30,331,199 |
| Pass-Through From Board of Trustees of The Colorado School of Mines | 47.070 | | | 30,849 | | 30,331,199 |
| Pass-Through From Carnegie Mellon University | 47.070 | | | 55,550 | | 30,331,199 |
| Pass-Through From Columbia University | 47.070 | | | 3,917 | | 30,331,199 |
| Pass-Through From Computing Research Association, Incorporated (CRA) | 47.070 | | | 232,884 | | 30,331,199 |
| Pass-Through From Emory University | 47.070 | | | 208,298 | | 30,331,199 |
| Pass-Through From Florida Institute for Human And Machine Cognition | 47.070 | | | 37,363 | | 30,331,199 |
| Pass-Through From Iowa State University of Science And Technology | 47.070 | | | 8,222 | | 30,331,199 |
| Pass-Through From Pennsylvania State University | 47.070 | | | 81,916 | | 30,331,199 |
| Pass-Through From Purdue University | 47.070 | | | 22,783 | | 30,331,199 |
| Pass-Through From Regents of the University of Colorado | 47.070 | | | 103,694 | | 30,331,199 |
| Pass-Through From Regents of the University of Minnesota | 47.070 | | | 52,722 | | 30,331,199 |
| Pass-Through From Rutgers, The State University of New Jersey | 47.070 | | | 130,122 | | 30,331,199 |
| Pass-Through From The Ohio State University | 47.070 | | | 416,000 | | 30,331,199 |
| Pass-Through From Trustees of Indiana University | 47.070 | | | 72,160 | | 30,331,199 |
| Pass-Through From University of California, Berkeley | 47.070 | | | 43,194 | | 30,331,199 |
| Pass-Through From University of Cincinnati | 47.070 | | | 255,746 | | 30,331,199 |
| Pass-Through From University of Colorado at Boulder | 47.070 | | | 30,253 | | 30,331,199 |
| Pass-Through From University of Florida | 47.070 | | | 11,895 | | 30,331,199 |
| Pass-Through From University of North Carolina at Chapel Hill | 47.070 | | | 45,516 | | 30,331,199 |
| Pass-Through From University of Southern California | 47.070 | | | 161,547 | | 30,331,199 |
| Pass-Through From University of Washington | 47.070 | | | 53,513 | | 30,331,199 |
| Pass-Through From Utah State University | 47.070 | | | 8,362 | | 30,331,199 |
| Pass-Through From Worcester Polytechnic Institute | 47.070 | | | 17,684 | | 30,331,199 |
| Biological Sciences | 47.074 | | 13,735,020 | | 1,053,123 | 14,467,226 |
| Biological Sciences | 47.074 | 2003292/1754692/2039228 | 161,585 | | 161,585 | 14,467,226 |
| Biological Sciences | 47.074 | E0003185/E0002980 | 57,483 | | 57,483 | 14,467,226 |
| Biological Sciences | 47.074 | S18-042-01 | 13,389 | | 13,389 | 14,467,226 |
| Pass-Through From Board of Regents of the University System of Georgia | 47.074 | | | 49,679 | | 14,467,226 |
| Pass-Through From Cary Institute of Ecosystem Studies Incorporated | 47.074 | | | 3,920 | | 14,467,226 |
| Pass-Through From Missouri University of Science and Technology | 47.074 | 00069942-01 | | 16,153 | | 14,467,226 |
| Pass-Through From New Jersey Institute of Technology | 47.074 | | | 14,885 | | 14,467,226 |
| Pass-Through From Old Dominion University Research Foundation | 47.074 | 19-102-100724-010 | | 3,565 | | 14,467,226 |
| Pass-Through From Rocky Mountain Bird Observatory | 47.074 | | | 11,255 | | 14,467,226 |
| Pass-Through From University of California, Santa Cruz | 47.074 | | | 798 | | 14,467,226 |
| Pass-Through From University of Georgia Research Foundation Incorporated | 47.074 | SUB00002432 | | 35,919 | | 14,467,226 |
| Pass-Through From University of Illinois | 47.074 | | | 56,310 | | 14,467,226 |
| Pass-Through From University of Kansas | 47.074 | NSF 2225013 | | 13,316 | | 14,467,226 |
| Pass-Through From University of Maryland | 47.074 | | | 5,943 | | 14,467,226 |
| Pass-Through From University of Maryland Center for Environmental Science | 47.074 | | | 7,383 | | 14,467,226 |
| Pass-Through From University of Michigan | 47.074 | 2208005Z1 PO108482/SUBK00010080 | | 12,255 | | 14,467,226 |
| Pass-Through From Woods Hole Research Center | 47.074 | WHRC-LGX370-03 | | 44,161 | | 14,467,226 |
| Social, Behavioral, and Economic Sciences | 47.075 | | 4,199,243 | | 426,510 | 4,918,574 |
| Pass-Through From Arizona State University | 47.075 | | | 15,903 | | 4,918,574 |
| Pass-Through From Clemson University | 47.075 | | | 556,912 | | 4,918,574 |
| Pass-Through From Temple University of the Commonwealth | 47.075 | | | 26,519 | | 4,918,574 |
| Pass-Through From University of Colorado at Boulder | 47.075 | | | 14,610 | | 4,918,574 |
| Pass-Through From University of Kansas Center for Research Incorporated | 47.075 | | | 28,972 | | 4,918,574 |
| Pass-Through From University of South Florida | 47.075 | | | 3,806 | | 4,918,574 |
| Pass-Through From University of Tennessee | 47.075 | | | 61,720 | | 4,918,574 |
| Pass-Through From Villanova University | 47.075 | | | 215 | | 4,918,574 |
| STEM Education (formerly Education and Human Resources) | 47.076 | | 21,294,543 | | 922,915 | 22,859,224 |
| STEM Education (formerly Education and Human Resources) | 47.076 | 1547771 | 28,670 | | 28,670 | 22,859,224 |
| STEM Education (formerly Education and Human Resources) | 47.076 | 2102119 | 103,689 | | 103,689 | 22,859,224 |
| STEM Education (formerly Education and Human Resources) | 47.076 | E0002248/E0002139 | 74,766 | | 74,766 | 22,859,224 |
| Pass-Through From American Educational Research Association | 47.076 | | | 15,664 | | 22,859,224 |
| Pass-Through From American Museum of Natural History | 47.076 | B15-2020-04 | | 32,222 | | 22,859,224 |
| Pass-Through From Arizona State University | 47.076 | | | 22,817 | | 22,859,224 |
| Pass-Through From Brown University | 47.076 | | | 78,829 | | 22,859,224 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From California State University East Bay Foundation | 47.076 | W1192-320 | | 55,012 | | 22,859,224 |
| Pass-Through From Clemson University | 47.076 | | | 112,651 | | 22,859,224 |
| Pass-Through From CodeVA, Incorporated | 47.076 | | | 146,003 | | 22,859,224 |
| Pass-Through From CodeVA, Incorporated | 47.076 | 2031258 | | (4,323) | | 22,859,224 |
| Pass-Through From CodeVA, Incorporated | 47.076 | 2219770 | | 7,010 | | 22,859,224 |
| Pass-Through From Cold Spring Harbor Laboratory | 47.076 | DUE-1821657 | | 53,745 | | 22,859,224 |
| Pass-Through From Columbus State Community College | 47.076 | 1718-004 | | 4,258 | | 22,859,224 |
| Pass-Through From District Board of Trustees of Miami Dade College Florida | 47.076 | | | 5,923 | | 22,859,224 |
| Pass-Through From Emery Riddle | 47.076 | | | 29,042 | | 22,859,224 |
| Pass-Through From Florida Agricultural and Mechanical University | 47.076 | | | 160,350 | | 22,859,224 |
| Pass-Through From Hollins University | 47.076 | 2150886 | | 5,125 | | 22,859,224 |
| Pass-Through From Howard University | 47.076 | 008749-10000600114/600115 | | 13,263 | | 22,859,224 |
| Pass-Through From North Carolina State University | 47.076 | | | 2,387 | | 22,859,224 |
| Pass-Through From North Dakota State University | 47.076 | | | 10,719 | | 22,859,224 |
| Pass-Through From Old Dominion University Research Foundation | 47.076 | | | 48,892 | | 22,859,224 |
| Pass-Through From Old Dominion University Research Foundation | 47.076 | 20-107-100814-010/20-106-100814-010/20-104-100814-010/17-109-100607-010/17-111-100607-010 | | 135,909 | | 22,859,224 |
| Pass-Through From Old Dominion University Research Foundation | 47.076 | 22-122100892-010 | | 16,994 | | 22,859,224 |
| Pass-Through From Pennsylvania State University | 47.076 | S001290-NSF | | 8,883 | | 22,859,224 |
| Pass-Through From Southern Oregon University | 47.076 | 2219317-WM | | 14,990 | | 22,859,224 |
| Pass-Through From SRI International | 47.076 | | | 379 | | 22,859,224 |
| Pass-Through From Texas A&M University | 47.076 | | | 86 | | 22,859,224 |
| Pass-Through From University of Alabama | 47.076 | | | 29,821 | | 22,859,224 |
| Pass-Through From University of Lynchburg | 47.076 | #9111-1395-6258 | | 2,923 | | 22,859,224 |
| Pass-Through From University of Nebraska-Lincoln | 47.076 | | | 30,798 | | 22,859,224 |
| Pass-Through From University of Northern Colorado | 47.076 | | | 130,175 | | 22,859,224 |
| Pass-Through From University of South Florida | 47.076 | | | 17,402 | | 22,859,224 |
| Pass-Through From University of Texas at Austin | 47.076 | | | 32,363 | | 22,859,224 |
| Pass-Through From Utah State University | 47.076 | | | 57,823 | | 22,859,224 |
| Polar Programs | 47.078 | | 638,695 | | 13,471 | 1,081,881 |
| Polar Programs | 47.078 | NSF 2126047 | 86,092 | | 86,092 | 1,081,881 |
| Pass-Through From Rutgers University | 47.078 | 1901 | | 152,079 | | 1,081,881 |
| Pass-Through From Rutgers, The State University of New Jersey | 47.078 | | | 74,971 | | 1,081,881 |
| Pass-Through From University of Colorado at Boulder | 47.078 | | | 130,044 | | 1,081,881 |
| Office of International Science and Engineering | 47.079 | | 893,349 | | 7,308 | 1,026,673 |
| Pass-Through From Fort Lewis College | 47.079 | | | 131,825 | | 1,026,673 |
| Pass-Through From University of Arkansas Fayetteville | 47.079 | | | 1,499 | | 1,026,673 |
| Integrative Activities | 47.083 | | 2,028,638 | | | 2,747,123 |
| Pass-Through From Boise State University | 47.083 | | | 10,487 | | 2,747,123 |
| Pass-Through From George Washington University | 47.083 | | | 52,002 | | 2,747,123 |
| Pass-Through From Texas A&M University | 47.083 | 419355-19244 | | 440,469 | 222,042 | 2,747,123 |
| Pass-Through From University of California, Davis | 47.083 | | | 109,388 | | 2,747,123 |
| Pass-Through From University of Cincinnati | 47.083 | | | 106,139 | | 2,747,123 |
| NSF Technology, Innovation, and Partnerships | 47.084 | | 644,409 | | 136,998 | 822,723 |
| Pass-Through From Curators of the University of Missouri | 47.084 | Project 00081455 | | 1,564 | | 822,723 |
| Pass-Through From CytoRecovery, Incorporated | 47.084 | | | 4,026 | | 822,723 |
| Pass-Through From Fermi Energy Incorporated | 47.084 | | | 2,279 | | 822,723 |
| Pass-Through From Florida International University | 47.084 | | | 42,793 | | 822,723 |
| Pass-Through From LifeSpan Digital Health | 47.084 | | | 19,054 | | 822,723 |
| Pass-Through From The Tiny Cargo Company | 47.084 | | | 73,961 | | 822,723 |
| Pass-Through From Vanderbilt University | 47.084 | | | 34,637 | | 822,723 |
| Other Assistance | 47.RD | | | | | 3,196,686 |
| Other Assistance | 47.RD | 2013674 | 210,154 | | | 3,196,686 |
| Other Assistance | 47.RD | 2141668 | 217,439 | | | 3,196,686 |
| Other Assistance | 47.RD | 2232115 | 287,571 | | | 3,196,686 |
| Other Assistance | 47.RD | 2314059 | 121,046 | | | 3,196,686 |
| Other Assistance | 47.RD | 1950730-001 | 73,026 | | | 3,196,686 |
| Other Assistance | 47.RD | 49100420C0015/PO#20C0015 | 180,015 | | | 3,196,686 |
| Other Assistance | 47.RD | CHE-2151874 | 277,826 | | | 3,196,686 |
| Other Assistance | 47.RD | Intergovernmental Personnel Act for Jill Nelson-2051210-205343P | 199,784 | | | 3,196,686 |
| Other Assistance | 47.RD | IOS-2200404 | 16,477 | | | 3,196,686 |
| Other Assistance | 47.RD | National Science Foundation Intergovernmental Personnel Act - Aurali Dade-2147691-205653P | 309,286 | | | 3,196,686 |
| Other Assistance | 47.RD | National Science Foundation Intergovernmental Personnel Act - Michael Reksulak-2140102-205587P | 210,186 | | | 3,196,686 |
| Other Assistance | 47.RD | National Science Foundation Intergovernmental Personnel Act - Singh-205976P | 161,189 | | | 3,196,686 |
| Other Assistance | 47.RD | National Science Foundation Intergovernmental Personnel Act 08/19/2020 to 08/18/2021-2045520-205266P | 50,216 | | | 3,196,686 |
| Other Assistance | 47.RD | National Science Foundation IPA Program-2050466-205313P | 143,591 | | | 3,196,686 |
| Other Assistance | 47.RD | NNCO_Frieersdorf_IPA | 54,849 | | | 3,196,686 |
| Other Assistance | 47.RD | OIA-2242932 | 210,494 | | | 3,196,686 |
| Pass-Through From American Educational Research Association | 47.RD | Dissertation Grant for PhD student Elizabeth Davis-205752P | | 12,828 | | 3,196,686 |
| Pass-Through From Arizona State University | 47.RD | ASUB00000218 | | 851 | | 3,196,686 |
| Pass-Through From Computing Research Association, Incorporated (CRA) | 47.RD | 2021CIF-VIRGINIATECH-69 | | 138,556 | | 3,196,686 |
| Pass-Through From CytoRecovery, Incorporated | 47.RD | Swami_CytoRecovery_Bioelectrical Cell Enrichment | | 9,152 | | 3,196,686 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From George Mason University Foundation | 47.RD | Defining Coercion during Plea Negotiations-205801P | | 14,956 | | 3,196,686 |
| Pass-Through From Iowa State | 47.RD | CPS: Frontier: Collaborative Research: COALESCE: Context Aware Learning for Sustainable CybEr-Agricultural Systems-023902A-205551P | | 72,880 | | 3,196,686 |
| Pass-Through From University of Notre Dame Du Lac | 47.RD | 203419UVA02 | | 23,926 | | 3,196,686 |
| Pass-Through From University of Texas at Austin | 47.RD | UTAUS-SUB00000553 | | 52,530 | | 3,196,686 |
| Pass-Through From University of Washington | 47.RD | CyberTraining: Implementation: Medium: GeoSMART: Developing a Machine Learning workforce for earth science studies through training and curriculum development-UWSC13265-205775P | | 23,363 | | 3,196,686 |
| Pass-Through From Virginia Tech Applied Research Corporation | 47.RD | 0049 | | 72,840 | | 3,196,686 |
| Pass-Through From Washington University in St. Louis | 47.RD | FAI: FairGame: An Audit-Driven Game Theoretic Framework for Development and Certification of Fair AI-WU-23-0049/PO#ST00009463-206026P | | 17,902 | | 3,196,686 |
| Pass-Through From ZeoVation Incorporated | 47.RD | Zeovation Environmental Applications of Zeolites-205889P | | 33,753 | | 3,196,686 |
| Total Non-Stimulus | | | 137,327,872 | 10,289,176 | 10,247,740 | |
| Stimulus: | | | | | | |
| Engineering | 47.041 | COVID-19 | 214,975 | | | 25,919,219 |
| Biological Sciences | 47.074 | COVID-19 | 224,207 | | 5,143 | 14,467,226 |
| Social, Behavioral, and Economic Sciences | 47.075 | COVID-19 | 10,674 | | | 4,918,574 |
| STEM Education (formerly Education and Human Resources) | 47.076 | COVID-19 | 79,421 | | | 22,859,224 |
| Total Stimulus | | | 529,277 | - | 5,143 | |
| Total Research and Development | | | 137,857,149 | 10,289,176 | 10,252,883 | |
| Total NATIONAL SCIENCE FOUNDATION | | | 137,857,149 | 10,289,176 | 10,252,883 | |
| SMALL BUSINESS ADMINISTRATION | | | | | | |
| Non-Stimulus: | | | | | | |
| Small Business Development Centers | 59.037 | | 4,352,508 | | 1,492,760 | 4,639,782 |
| Small Business Development Centers | 59.037 | S20-263-02 | 35,101 | | 35,101 | 4,639,782 |
| Pass-Through From Community Business Partnership | 59.037 | | | 148,561 | | 4,639,782 |
| Federal and State Technology Partnership Program | 59.058 | | 103,009 | | | 103,009 |
| State Trade Expansion | 59.061 | | 226,022 | | | 226,022 |
| Total Non-Stimulus | | | 4,716,640 | 148,561 | 1,527,861 | |
| Total Excluding Clusters Identified Below | | | 4,716,640 | 148,561 | 1,527,861 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Small Business Development Centers | 59.037 | | 103,612 | | | 4,639,782 |
| Congressional Grants | 59.059 | | 7,940 | | | 7,940 |
| Total Non-Stimulus | | | 111,552 | - | - | |
| Total Research and Development | | | 111,552 | | | |
| Total SMALL BUSINESS ADMINISTRATION | | | 4,828,192 | 148,561 | 1,527,861 | |
| U.S. DEPARTMENT OF VETERAN'S AFFAIRS | | | | | | |
| Non-Stimulus: | | | | | | |
| Grants to States for Construction of State Home Facilities | 64.005 | | 8,415,724 | | | 8,415,724 |
| Veterans State Domiciliary Care | 64.014 | | 240,903 | | | 240,903 |
| Veterans State Nursing Home Care | 64.015 | | 28,459,658 | | | 28,459,658 |
| Burial Expenses Allowance for Veterans | 64.101 | | 1,480,642 | | | 1,480,642 |
| Veterans Information and Assistance | 64.115 | | 6,302 | | | 7,481 |
| All-Volunteer Force Educational Assistance | 64.124 | | 872,942 | | | 872,942 |
| Veterans Cemetery Grants Program | 64.203 | | 1,997,466 | | | 1,997,466 |
| Total Non-Stimulus | | | 41,473,637 | - | - | |
| Total Excluding Clusters Identified Below | | | 41,473,637 | - | - | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Veterans Information and Assistance | 64.115 | | 1,179 | | | 7,481 |
| Other Assistance | 64.RD | 36C24621P0513 | 25,041 | | | 862,108 |
| Other Assistance | 64.RD | 36C24E23C0007 | 52,515 | | | 862,108 |
| Other Assistance | 64.RD | AD4XPLU3 | 24,358 | | | 862,108 |
| Other Assistance | 64.RD | AEHZGBYX | 48,184 | | | 862,108 |
| Other Assistance | 64.RD | AM4WNTST | 22,008 | | | 862,108 |
| Other Assistance | 64.RD | AMF4VMFN | 12,163 | | | 862,108 |
| Other Assistance | 64.RD | ANFT44C5 | 6,888 | | | 862,108 |
| Other Assistance | 64.RD | AYMVTPWY | 13,552 | | | 862,108 |
| Other Assistance | 64.RD | Chalfant_IPA_Stephenson | 44,331 | | | 862,108 |
| Other Assistance | 64.RD | CVHCS_Chalfant_IPA_MacKnight | 54,107 | | | 862,108 |
| Other Assistance | 64.RD | Derivation and Validation Cohorts Richmond Gut Brain axis-PO# 652D25022-205866P | 99,497 | | | 862,108 |
| Other Assistance | 64.RD | George Mason University Asymptomatic Carotid Stenosis-36C24518S0009 PO#512-D85020-204417P | 39,942 | | | 862,108 |
| Other Assistance | 64.RD | IPA-BONI AT-81428 | 76,541 | | | 862,108 |
| Other Assistance | 64.RD | IPA-MURPHY AT-69603 | 88,333 | | | 862,108 |
| Other Assistance | 64.RD | IPA-NANDA AT-62503 | 26,989 | | | 862,108 |
| Other Assistance | 64.RD | IPA-SENN AT-77356 | 1,532 | | | 862,108 |
| Other Assistance | 64.RD | Low Intensity Focused Ultrasound for Tobacco Use Disorder: High Resolution Targeting of The Human Insula-206195P | 53,713 | | | 862,108 |
| Other Assistance | 64.RD | Richmond VAMC_Kibbe_IPA_Gillis | 31,523 | | | 862,108 |
| Other Assistance | 64.RD | Richmond VAMC_Kibbe_IPA_Siletzky | 33,289 | | | 862,108 |
| Other Assistance | 64.RD | Richmond VAMC_Kibbe_IPA_Tsihlis | 48,478 | | | 862,108 |
| Other Assistance | 64.RD | Richmond VAMC_Kibbe_IPA_Yu | 59,124 | | | 862,108 |
| Total Non-Stimulus | | | 863,287 | - | - | |
| Total Research and Development | | | 863,287 | | | |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Total U.S. DEPARTMENT OF VETERAN'S AFFAIRS | | | 42,336,924 | | | |
| ENVIRONMENTAL PROTECTION AGENCY | | | | | | |
| Non-Stimulus: | | | | | | |
| State Indoor Radon Grants | 66.032 | | 144,401 | | | 144,401 |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | 66.034 | | 786,854 | | | 811,190 |
| Diesel Emission Reduction Act (DERA) National Grants | 66.039 | | 27,736 | | | 388,723 |
| Diesel Emission Reduction Act (DERA) National Grants | 66.039 | S19-225-01; S19-225-02; S20-001-02 | 360,987 | | 360,987 | 388,723 |
| Diesel Emissions Reduction Act (DERA) State Grants | 66.040 | | 10,724 | | | 10,724 |
| Multipurpose Grants to States and Tribes | 66.204 | | 66,218 | | | 66,218 |
| State Public Water System Supervision | 66.432 | | 2,219,806 | | | 2,219,806 |
| Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act | 66.436 | | | | | 7,265 |
| Pass-Through From Rural Community Assistance Partnership | 66.436 | | | 6,779 | | 7,265 |
| Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program | 66.442 | ASSISTANCE FOR SMALL AND DISADVANTAGED COMMUNITIES | 358,013 | | 358,013 | 358,013 |
| Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d)) | 66.444 | | 82,726 | | | 82,726 |
| Water Quality Management Planning | 66.454 | | 125,428 | | | 125,428 |
| Nonpoint Source Implementation Grants | 66.460 | | 1,806,787 | | 483,012 | 1,806,787 |
| Regional Wetland Program Development Grants | 66.461 | | 191,779 | | | 466,754 |
| Geographic Programs - Chesapeake Bay Program | 66.466 | | 4,792,169 | | 325,894 | 6,294,947 |
| Geographic Programs - Chesapeake Bay Program | 66.466 | 549599-19999 | 13,300 | | 13,300 | 6,294,947 |
| Geographic Programs - Chesapeake Bay Program | 66.466 | 549599-19A31 | 17,493 | | 17,493 | 6,294,947 |
| Geographic Programs - Chesapeake Bay Program | 66.466 | 549599-19E35 | 10,142 | | 10,142 | 6,294,947 |
| Pass-Through From Alliance for the Chesapeake Bay | 66.466 | CB96387101 ACB | | 54,139 | | 6,294,947 |
| Pass-Through From Chesapeake Bay Foundation Incorporated | 66.466 | | | 11,560 | | 6,294,947 |
| Pass-Through From National Fish and Wildlife Foundation | 66.466 | 549599-19999 / 549599-19A31 / 549599-19E35 | | 369,116 | | 6,294,947 |
| Beach Monitoring and Notification Program Implementation Grants | 66.472 | | 184,285 | | | 184,285 |
| Performance Partnership Grants | 66.605 | | 12,404,958 | | 116,918 | 12,564,980 |
| Environmental Information Exchange Network Grant Program and Related Assistance | 66.608 | | 4,736 | | | 4,736 |
| Pollution Prevention Grants Program | 66.708 | | 5,817 | | | 5,817 |
| Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies | 66.716 | | | | | 16,043 |
| Pass-Through From eXtension Foundation | 66.716 | | | 16,043 | | 16,043 |
| Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements | 66.802 | | 329,611 | | | 329,611 |
| Underground Storage Tank (UST) Prevention, Detection, and Compliance Program | 66.804 | | 608,173 | | | 608,173 |
| Leaking Underground Storage Tank Trust Fund Corrective Action Program | 66.805 | | 1,099,134 | | | 1,099,134 |
| Superfund State and Indian Tribe Core Program Cooperative Agreements | 66.809 | | 198,878 | | | 198,878 |
| State and Tribal Response Program Grants | 66.817 | | 153,106 | | | 153,106 |
| Environmental Education Grants | 66.951 | | 13,420 | | | 13,420 |
| Geographic Programs - Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants | 66.964 | | 2,240,515 | | 84,058 | 2,240,515 |
| Other Assistance | 66.U01 | 17361 | 1,015 | | | 1,015 |
| Total Non-Stimulus | | | 28,258,211 | 457,637 | 1,769,817 | |
| Stimulus: | | | | | | |
| Environmental Justice Government-to-Government (EJG2G) Program | 66.312 | COVID-19 | 30,000 | | 30,000 | 30,000 |
| Total Stimulus | | | 30,000 | - | 30,000 | |
| Total Excluding Clusters Identified Below | | | 28,288,211 | 457,637 | 1,799,817 | |
| Clean Water State Revolving Fund Cluster: | | | | | | |
| Clean Water State Revolving Fund | 66.458 | | 58,131,523 | | 58,131,523 | 58,131,523 |
| Total Clean Water State Revolving Fund Cluster | | | 58,131,523 | - | 58,131,523 | 58,131,523 |
| Drinking Water State Revolving Fund Cluster: | | | | | | |
| Drinking Water State Revolving Fund | 66.468 | | 4,129,346 | | | 9,539,417 |
| Drinking Water State Revolving Fund | 66.468 | SAFE DRINKING WATER FY2019 | 5,410,071 | | 5,410,071 | 9,539,417 |
| Total Drinking Water State Revolving Fund Cluster | | | 9,539,417 | - | 5,410,071 | 9,539,417 |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | 66.034 | | 24,336 | | | 811,190 |
| Water Pollution Control State, Interstate, and Tribal Program Support | 66.419 | | 23,287 | | 23,287 | 23,287 |
| Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act | 66.436 | | | | | 7,265 |
| Pass-Through From Rural Community Assistance Partnership | 66.436 | | | 486 | | 7,265 |
| Nonpoint Source Implementation Grants | 66.460 | | | | | 1,806,787 |
| Regional Wetland Program Development Grants | 66.461 | | 202,743 | | | 466,754 |
| Pass-Through From Maryland Department of the Environment | 66.461 | FAIN: 96390701/EPA 963822-01-0 | | 72,232 | | 466,754 |
| Geographic Programs - Chesapeake Bay Program | 66.466 | | 889,313 | | | 6,294,947 |
| Geographic Programs - Chesapeake Bay Program | 66.466 | CB96392201 | 17,777 | | 17,777 | 6,294,947 |
| Pass-Through From Chesapeake Bay Foundation Incorporated | 66.466 | 19223 | | 37,535 | | 6,294,947 |
| Pass-Through From Chesapeake Bay Trust | 66.466 | 17740/SID 1520/19266 | | 4,145 | | 6,294,947 |
| Pass-Through From James River Association | 66.466 | 0602.20.068098 | | 39,257 | | 6,294,947 |
| Pass-Through From National Fish and Wildlife Foundation | 66.466 | 0603.21.073166 | | 39,001 | | 6,294,947 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Science To Achieve Results (STAR) Research Program | 66.509 | | 191,338 | | 78,820 | 203,749 |
| Pass-Through From Harvard University | 66.509 | | | 1,021 | | 203,749 |
| Pass-Through From State of Maryland | 66.509 | | | 11,390 | | 203,749 |
| Office of Research and Development Consolidated Research/Training/Fellowships | 66.511 | | 561,921 | | 93,693 | 561,921 |
| Performance Partnership Grants | 66.605 | | 123,213 | | | 12,564,980 |
| Pass-Through From Maryland Department of the Environment | 66.605 | | | 36,809 | | 12,564,980 |
| Other Assistance | 66.RD | Agreement with EPA for Christopher Carr-206273P | 111,384 | | | 284,214 |
| Pass-Through From Boston University | 66.RD | Accounting for the health benefits of air pollution regulations in China, 2008-2020-4500003759-205436P/4500003759 | | 1,267 | | 284,214 |
| Pass-Through From Boston University | 66.RD | Accounting for the health benefits of air pollution regulations in China, 2008-2020-4500003961-205677P/4500003961 | | 53,491 | | 284,214 |
| Pass-Through From Boston University | 66.RD | Accounting for the health benefits of air pollution regulations in China, 2008-2020-4500004675-206299P/4500004675 | | 11,514 | | 284,214 |
| Pass-Through From General Dynamics | 66.RD | Emissions: 2020 NEI Preparation-SUB414650-205523P/SUB414650 | | 38,451 | | 284,214 |
| Pass-Through From University of Texas at Austin | 66.RD | Predictive, source-oriented modeling and measurements to evaluate community exposures to air pollutants and noise from unconventional oil and gas development -UTAUS-SUB00000361-205861P/UTAUS-SUB00000361 | | 68,107 | | 284,214 |
| Total Non-Stimulus | | | 2,145,312 | 414,706 | 213,577 | |
| Total Research and Development | | | 2,145,312 | 414,706 | 213,577 | |
| Total ENVIRONMENTAL PROTECTION AGENCY | | | 98,104,463 | 872,343 | 65,554,988 | |
| NUCLEAR REGULATORY COMMISSION | | | | | | |
| Non-Stimulus: | | | | | | |
| U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | 77.008 | | 124,051 | | | 905,440 |
| Total Non-Stimulus | | | 124,051 | - | - | |
| Total Excluding Clusters Identified Below | | | 124,051 | - | - | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | 77.008 | | 718,780 | | 106,837 | 905,440 |
| Pass-Through From Kansas State University | 77.008 | A22-0262-S001 | | 62,609 | | 905,440 |
| Total Non-Stimulus | | | 718,780 | 62,609 | 106,837 | |
| Total Research and Development | | | 718,780 | 62,609 | 106,837 | |
| Total NUCLEAR REGULATORY COMMISSION | | | 842,831 | 62,609 | 106,837 | |
| U.S. DEPARTMENT OF ENERGY | | | | | | |
| Non-Stimulus: | | | | | | |
| State Energy Program | 81.041 | | 2,042,171 | | 1,956,599 | 2,235,749 |
| Weatherization Assistance for Low-Income Persons | 81.042 | | 6,782,904 | | 6,033,464 | 6,782,904 |
| Office of Science Financial Assistance Program | 81.049 | | 6,023 | | | 15,634,908 |
| Conservation Research and Development | 81.086 | | 518,686 | | 518,686 | 5,341,923 |
| Renewable Energy Research and Development | 81.087 | | | | | 3,619,941 |
| Pass-Through From Electric Power Research Institute | 81.087 | | | 205 | | 3,619,941 |
| Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 81.117 | | 36,790 | | | 36,790 |
| Other Assistance | | | | | | 1,361 |
| Pass-Through From Alliance for Sustainable Energy Limited Liability Company | 81.U01 | SUB-2021-10567 | | 1,361 | | 1,361 |
| Total Non-Stimulus | | | 9,386,574 | 1,566 | 8,508,749 | |
| Total Excluding Clusters Identified Below | | | 9,386,574 | 1,566 | 8,508,749 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Cybersecurity, Energy Security & Emergency Response (CESER) | 81.008 | | 116,961 | | | 116,961 |
| State Energy Program | 81.041 | | 193,578 | | | 2,235,749 |
| Office of Science Financial Assistance Program | 81.049 | | 13,259,565 | | 870,879 | 15,634,908 |
| Office of Science Financial Assistance Program | 81.049 | DE-SC0022245 | 223,323 | | 223,323 | 15,634,908 |
| Pass-Through From Applied Nanotech Incorporated | 81.049 | | | 22,099 | | 15,634,908 |
| Pass-Through From California State University East Bay Foundation | 81.049 | W1238 A220013 S004 | | 72,227 | | 15,634,908 |
| Pass-Through From Cornell University | 81.049 | | | 238,171 | | 15,634,908 |
| Pass-Through From Emory University | 81.049 | | | 93,065 | | 15,634,908 |
| Pass-Through From Error Corporation | 81.049 | | | 79,758 | | 15,634,908 |
| Pass-Through From Florida State University | 81.049 | | | 214,870 | | 15,634,908 |
| Pass-Through From Glint Photonics Incorporated | 81.049 | | | 15,407 | | 15,634,908 |
| Pass-Through From HTS International Corporation | 81.049 | DE-SC0021764 | | 45,192 | | 15,634,908 |
| Pass-Through From Innovative Wireless Technologies Incorporated | 81.049 | | | 4,104 | | 15,634,908 |
| Pass-Through From Louisiana State University | 81.049 | | | 81,976 | | 15,634,908 |
| Pass-Through From Luna Innovations, Incorporated | 81.049 | | | 50,803 | | 15,634,908 |
| Pass-Through From Luna Labs Usa, Limited Liability Company | 81.049 | | | 74,298 | | 15,634,908 |
| Pass-Through From NanoCoatings Incorporated | 81.049 | | | 60,297 | | 15,634,908 |
| Pass-Through From NoMIS Power Group Limited Liability Company | 81.049 | | | 18,904 | | 15,634,908 |
| Pass-Through From Pancopia | 81.049 | | | 87,780 | | 15,634,908 |
| Pass-Through From Pennsylvania State University | 81.049 | | | 259,099 | | 15,634,908 |
| Pass-Through From Radiation Monitoring Devices, Incorporated | 81.049 | | | 115,620 | | 15,634,908 |
| Pass-Through From Smithsonian Institution | 81.049 | 21-SUBC-440-0000-464278/19-SUBC-440-0000425455 | | 105,443 | | 15,634,908 |
| Pass-Through From Stanford University | 81.049 | | | 207,588 | | 15,634,908 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From The Ohio State University | 81.049 | | | 22,539 | | 15,634,908 |
| Pass-Through From Triad National Security, Limited Liability Company | 81.049 | | | 34,174 | | 15,634,908 |
| Pass-Through From University at Buffalo | 81.049 | | | 7,887 | | 15,634,908 |
| Pass-Through From University of Idaho | 81.049 | | | 47,809 | | 15,634,908 |
| Pass-Through From University of Maryland | 81.049 | | | 10,241 | | 15,634,908 |
| Pass-Through From University of Miami | 81.049 | | | 86,536 | | 15,634,908 |
| Pass-Through From University of Notre Dame Du Lac | 81.049 | | | 12,650 | | 15,634,908 |
| Pass-Through From University of Texas at Dallas | 81.049 | 2109454 | | 77,460 | | 15,634,908 |
| Conservation Research and Development | 81.086 | | 3,227,290 | | 539,948 | 5,341,923 |
| Conservation Research and Development | 81.086 | S20-001-01; S20-001-02; S20-001-03; S20-001-04; S21-001-01 | 144,333 | | 144,333 | 5,341,923 |
| Pass-Through From Auburn University | 81.086 | | | 7,798 | | 5,341,923 |
| Pass-Through From Ceramic Tubular Products, Limited Liability Company | 81.086 | | | 58,044 | | 5,341,923 |
| Pass-Through From Cummins Incorporated | 81.086 | | | 565,862 | | 5,341,923 |
| Pass-Through From General Motors Limited Liability Company | 81.086 | | | 273,776 | | 5,341,923 |
| Pass-Through From Marquette University | 81.086 | | | 103,224 | | 5,341,923 |
| Pass-Through From Montana Fish, Wildlife, and Parks | 81.086 | | | 162 | | 5,341,923 |
| Pass-Through From North Carolina State University | 81.086 | | | 107,577 | | 5,341,923 |
| Pass-Through From Pennsylvania State University | 81.086 | | | 1,379 | | 5,341,923 |
| Pass-Through From Texas A&M University | 81.086 | | | 44,474 | | 5,341,923 |
| Pass-Through From University of Florida | 81.086 | | | 98,763 | | 5,341,923 |
| Pass-Through From University of Houston | 81.086 | | | 190,555 | | 5,341,923 |
| Renewable Energy Research and Development | 81.087 | | 3,125,130 | | 1,049,484 | 3,619,941 |
| Pass-Through From Massachusetts Institute of Technology | 81.087 | | | 73,682 | | 3,619,941 |
| Pass-Through From Regents University of California, Los Angeles | 81.087 | 418987-19E01 | | 62,693 | 52,917 | 3,619,941 |
| Pass-Through From Rensselaer Polytechnic Institute | 81.087 | | | 26,392 | | 3,619,941 |
| Pass-Through From South Dakota School of Mines & Technology | 81.087 | SDSMT-VCU-19-07 R1 | | 41,967 | | 3,619,941 |
| Pass-Through From Stevens Institute of Technology | 81.087 | | | 834 | | 3,619,941 |
| Pass-Through From University of Alabama | 81.087 | | | 40,473 | | 3,619,941 |
| Pass-Through From University of Central Florida | 81.087 | | | 147,491 | | 3,619,941 |
| Pass-Through From University of Maryland | 81.087 | | | 101,074 | | 3,619,941 |
| Fossil Energy Research and Development | 81.089 | | 1,563,098 | | 1,018,868 | 2,913,784 |
| Pass-Through From FuelCell Energy Incorporated | 81.089 | | | 56,488 | | 2,913,784 |
| Pass-Through From Minerals Refining Company Limited Liability Company | 81.089 | | | 131,362 | | 2,913,784 |
| Pass-Through From Semplastics EHC Limited Liability Company | 81.089 | | | 18,487 | | 2,913,784 |
| Pass-Through From Southern States Energy Board | 81.089 | | | 353,747 | | 2,913,784 |
| Pass-Through From The Pennsylvania State University | 81.089 | | | 135,517 | | 2,913,784 |
| Pass-Through From Touchstone Research Laboratory Limited | 81.089 | | | 221,621 | | 2,913,784 |
| Pass-Through From University of Alabama | 81.089 | | | 72,312 | | 2,913,784 |
| Pass-Through From University of Kentucky | 81.089 | | | 17,355 | | 2,913,784 |
| Pass-Through From University of Utah | 81.089 | | | 64,926 | | 2,913,784 |
| Pass-Through From West Virginia University | 81.089 | | | 278,871 | | 2,913,784 |
| Defense Nuclear Nonproliferation Research | 81.113 | | | | | 252,515 |
| Pass-Through From Texas A&M University | 81.113 | M1900862 | | 5,904 | | 252,515 |
| Pass-Through From University of Michigan | 81.113 | | | 246,611 | | 252,515 |
| Nuclear Energy Research, Development and Demonstration | 81.121 | | 1,477,821 | | 310,696 | 1,732,577 |
| Nuclear Energy Research, Development and Demonstration | 81.121 | E0002930 | 32,089 | | 32,089 | 1,732,577 |
| Pass-Through From Mississippi State University | 81.121 | | | 32,386 | | 1,732,577 |
| Pass-Through From Oregon State University | 81.121 | | | 11,761 | | 1,732,577 |
| Pass-Through From University of Maryland | 81.121 | 95266-Z7111201 | | 59,478 | | 1,732,577 |
| Pass-Through From University of Michigan | 81.121 | | | 119,042 | | 1,732,577 |
| National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program | 81.123 | | 740,092 | | | 801,586 |
| National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program | 81.123 | DE-NA0004007 | 61,494 | | 61,494 | 801,586 |
| Advanced Research Projects Agency - Energy | 81.135 | | 3,278,623 | | 742,705 | 3,790,681 |
| Pass-Through From Colorado School of Mines | 81.135 | | | 2,589 | | 3,790,681 |
| Pass-Through From Eaton Corporation | 81.135 | | | 20,580 | | 3,790,681 |
| Pass-Through From North Carolina State University | 81.135 | | | 246,900 | | 3,790,681 |
| Pass-Through From NuVision Engineering | 81.135 | PO 20702 | | 10,179 | | 3,790,681 |
| Pass-Through From Phinix Limited Liability Company | 81.135 | | | 133,239 | | 3,790,681 |
| Pass-Through From Trustees of the Colorado School of Mines | 81.135 | | | 5,577 | | 3,790,681 |
| Pass-Through From University of Kentucky Research Foundation | 81.135 | | | 4,711 | | 3,790,681 |
| Pass-Through From University of Maryland | 81.135 | | | 88,283 | | 3,790,681 |
| Other Assistance | 81.RD | | | | | 7,643,299 |
| Other Assistance | 81.RD | 200933 | 9,772 | | | 7,643,299 |
| Other Assistance | 81.RD | 282921 | 40,804 | | | 7,643,299 |
| Other Assistance | 81.RD | 374705 | 6,532 | | | 7,643,299 |
| Other Assistance | 81.RD | 391076 | 196,417 | | | 7,643,299 |
| Other Assistance | 81.RD | 429170 | 189 | | | 7,643,299 |
| Other Assistance | 81.RD | 534354 | 163,863 | | | 7,643,299 |
| Other Assistance | 81.RD | 555928 | 38,202 | | | 7,643,299 |
| Other Assistance | 81.RD | 556357 | 3,418 | | | 7,643,299 |
| Other Assistance | 81.RD | 580974 | 12,255 | | | 7,643,299 |
| Other Assistance | 81.RD | 598999 | 106,760 | | | 7,643,299 |
| Other Assistance | 81.RD | 622449 | 31,306 | | | 7,643,299 |
| Other Assistance | 81.RD | 657670 | 32,803 | | | 7,643,299 |
| Other Assistance | 81.RD | 658596 | 220,535 | | | 7,643,299 |
| Other Assistance | 81.RD | 673401 | 137,882 | | | 7,643,299 |
| Other Assistance | 81.RD | 2348734 | 192,674 | | | 7,643,299 |
| Other Assistance | 81.RD | 2445652 | 9,270 | | | 7,643,299 |
| Other Assistance | 81.RD | 7681366 | 44,769 | | | 7,643,299 |
| Other Assistance | 81.RD | 4000099824 | 21,379 | | | 7,643,299 |
| Other Assistance | 81.RD | 4000180542 | 80,180 | | | 7,643,299 |
| Other Assistance | 81.RD | 4000194114 | 32,054 | | | 7,643,299 |
| Other Assistance | 81.RD | 1F-60360; M003 | 35,493 | | | 7,643,299 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Other Assistance | 81.RD | 22-D0234 | 85,951 | | | 7,643,299 |
| Other Assistance | 81.RD | 23-D0163 | 682 | | | 7,643,299 |
| Other Assistance | 81.RD | 2F-60149 | 1,350 | | | 7,643,299 |
| Other Assistance | 81.RD | 3F-60055 | 22,539 | | | 7,643,299 |
| Other Assistance | 81.RD | 4000133430/4000192745 | 87,037 | | | 7,643,299 |
| Other Assistance | 81.RD | ASJQ7ROA | 63,725 | | | 7,643,299 |
| Other Assistance | 81.RD | B643089 | 29,020 | | | 7,643,299 |
| Other Assistance | 81.RD | B649378 | 18,345 | | | 7,643,299 |
| Other Assistance | 81.RD | B652711 | 211,068 | | | 7,643,299 |
| Other Assistance | 81.RD | B653801 | 49,107 | | | 7,643,299 |
| Other Assistance | 81.RD | B655233 | 37,712 | | | 7,643,299 |
| Other Assistance | 81.RD | B655813 | 31,581 | | | 7,643,299 |
| Other Assistance | 81.RD | B655966 | 63,676 | | | 7,643,299 |
| Other Assistance | 81.RD | CW27670 | 17,980 | | | 7,643,299 |
| Other Assistance | 81.RD | CW31403 | 13,666 | | | 7,643,299 |
| Other Assistance | 81.RD | CW32792 | 113,102 | | | 7,643,299 |
| Other Assistance | 81.RD | CW34853 | 22,086 | | | 7,643,299 |
| Other Assistance | 81.RD | CW43099 | 38,052 | | | 7,643,299 |
| Other Assistance | 81.RD | DOE_Geise_Targeted Extraction | 73,071 | | | 7,643,299 |
| Other Assistance | 81.RD | Nuclear Physics-JSA 07-C0317101; subcontract # 10C0418300 | 216,136 | | | 7,643,299 |
| Other Assistance | 81.RD | PO #2207841 | 156,810 | | | 7,643,299 |
| Other Assistance | 81.RD | PO 2159549 | 53,827 | | | 7,643,299 |
| Other Assistance | 81.RD | PO 21-D0847 | 4,332 | | | 7,643,299 |
| Other Assistance | 81.RD | PO# 2347178-2 | 251,315 | | | 7,643,299 |
| Other Assistance | 81.RD | PO# 2428089 | 33,234 | | | 7,643,299 |
| Other Assistance | 81.RD | SRRA156068 | 47,000 | | | 7,643,299 |
| Other Assistance | 81.RD | SUB-2022-10071 | 19,758 | | | 7,643,299 |
| Other Assistance | 81.RD | SUB-2022-10417 | 59,236 | | | 7,643,299 |
| Other Assistance | 81.RD | SUB-2023-10113 | 8,259 | | | 7,643,299 |
| Pass-Through From Argonne National Laboratory | 81.RD | Development of Li-Air Batteries-2F-60282-206125P | | 3,425 | | 7,643,299 |
| Pass-Through From Battelle Energy Alliance Limited Liability Company | 81.RD | A study of high-performing and coking resistant electrocatalyst for non-oxidative aromatization of natural gas aromatization of natural gas-245368-205528P | | 54,659 | | 7,643,299 |
| Pass-Through From Battelle Memorial Institute | 81.RD | 610796 | | 283,395 | | 7,643,299 |
| Pass-Through From Battelle Memorial Institute | 81.RD | 624726 | | 85,000 | | 7,643,299 |
| Pass-Through From Battelle Savannah River Alliance Limited Liability Company | 81.RD | 0000562560 | | 126,192 | | 7,643,299 |
| Pass-Through From Battelle Savannah River Alliance Limited Liability Company | 81.RD | TOA # 0000556085 | | 58,240 | | 7,643,299 |
| Pass-Through From Battelle Savannah River Alliance Limited Liability Company | 81.RD | TOA NUMBER: 0000464145 | | 1,243 | | 7,643,299 |
| Pass-Through From Battelle Savannah River Alliance Limited Liability Company | 81.RD | TOA NUMBER: 0000512925 | | 10,853 | | 7,643,299 |
| Pass-Through From Battelle Savannah River Alliance Limited Liability Company | 81.RD | TOA0000558607 | | 291,679 | | 7,643,299 |
| Pass-Through From Bechtel Marine Propulsion | 81.RD | PURCHASE ORDER 129409 | | 3,560 | | 7,643,299 |
| Pass-Through From BorgWarner Incorporated | 81.RD | 4877-7139-3822.1 | | 52,414 | | 7,643,299 |
| Pass-Through From Ceramic Tubular Products, Limited Liability Company | 81.RD | RFA_Li_Cermic Tubular | | 61,753 | | 7,643,299 |
| Pass-Through From Consolidated Nuclear Security, Limited Liability Company | 81.RD | 4300168021 | | 47,101 | | 7,643,299 |
| Pass-Through From Consolidated Nuclear Security, Limited Liability Company | 81.RD | 4300171933 | | 98,164 | | 7,643,299 |
| Pass-Through From Consolidated Nuclear Security, Limited Liability Company | 81.RD | 4300177410 | | 114,632 | | 7,643,299 |
| Pass-Through From Delta Products Corporation | 81.RD | AT-52196 | | 8,850 | | 7,643,299 |
| Pass-Through From From Energy Limited Liability Company | 81.RD | AT-56801 | | 93,655 | | 7,643,299 |
| Pass-Through From Health Effects Institute | 81.RD | Air pollution source impacts at fine scales for long-term regulatory accountability and environmental justice-4994-RFA20-2/22-1-205929P | | 95,563 | | 7,643,299 |
| Pass-Through From Honeywell Aerospace | 81.RD | 6400431281 | | 5,168 | | 7,643,299 |
| Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company | 81.RD | N000422244 | | 20,601 | | 7,643,299 |
| Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company | 81.RD | N000422244_MOD1 | | 24,495 | | 7,643,299 |
| Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company | 81.RD | N000427904 | | 76,296 | | 7,643,299 |
| Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company | 81.RD | N000479000 | | 16,776 | | 7,643,299 |
| Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company | 81.RD | N000441598 | | 138,310 | | 7,643,299 |
| Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company | 81.RD | N000441599 | | 57,083 | | 7,643,299 |
| Pass-Through From Iowa State University | 81.RD | SC-19-498 | | 54,607 | | 7,643,299 |
| Pass-Through From Jefferson Science Associates, Limited Liability Company | 81.RD | 2022-2023 JSA/JLab Graduate Fellows/SATNIK 2022-2023/LORENTI 2022-2023 | | 21,079 | | 7,643,299 |
| Pass-Through From Jefferson Science Associates, Limited Liability Company | 81.RD | 22-D0054 | | 51,188 | | 7,643,299 |
| Pass-Through From Jefferson Science Associates, Limited Liability Company | 81.RD | 22-D0311 | | 27,836 | | 7,643,299 |
| Pass-Through From Jefferson Science Associates, Limited Liability Company | 81.RD | 22-D0312 | | 9,898 | | 7,643,299 |
| Pass-Through From Jefferson Science Associates, Limited Liability Company | 81.RD | JSA-21-C0468 / 21-D0552 | | 74,035 | | 7,643,299 |
| Pass-Through From Leland Stanford Junior University | 81.RD | 207616 | | 2,506 | | 7,643,299 |
| Pass-Through From Los Alamos National Security, Limited Liability Company | 81.RD | Intelligent Quantum Sensing with Quantum Neural Networks-C2280 (Basic Agreement 314970)-205922P | | 39,744 | | 7,643,299 |
| Pass-Through From Nanohmics Incorporated | 81.RD | Nanohmics_Zebarjadi_EN-ECE | | 12,849 | | 7,643,299 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From NanoSonic Incorporated | 81.RD | EN1-2481 | | 36,069 | | 7,643,299 |
| Pass-Through From NanoSonic Incorporated | 81.RD | EN1-2483 | | 51,174 | | 7,643,299 |
| Pass-Through From National Technology and Engineering Solutions of Sandia Limited Liability Company | 81.RD | Novel Hypersonic Vehicle Maneuvers Via Reinforcement Learning Techniques-PO # 2236415-205488P | | 28,593 | | 7,643,299 |
| Pass-Through From Oak Ridge Associated Universities | 81.RD | Holistic Human Identity Mapping-STEM-WD-00850-205593P | | 20,087 | | 7,643,299 |
| Pass-Through From Oak Ridge Institute for Science and Education | 81.RD | AXIRY375 | | 108,314 | | 7,643,299 |
| Pass-Through From Pancopia | 81.RD | A35V7QKS | | 27,145 | | 7,643,299 |
| Pass-Through From Raytheon Technologies | 81.RD | 1261965 | | 309,026 | | 7,643,299 |
| Pass-Through From REMADE Institute | 81.RD | 20-01-B4-4007/419797-19007 | | 143,031 | 63,635 | 7,643,299 |
| Pass-Through From REMADE Institute | 81.RD | DE-EE0007897 / SA-20-09 | | 10,697 | | 7,643,299 |
| Pass-Through From REMADE Institute | 81.RD | SA-19-25 | | 5,779 | | 7,643,299 |
| Pass-Through From Triad National Security, Limited Liability Company | 81.RD | 632572 | | 53,131 | | 7,643,299 |
| Pass-Through From Triad National Security, Limited Liability Company | 81.RD | 520126 | | 63,655 | | 7,643,299 |
| Pass-Through From UChicago Argonne Limited Liability Company | 81.RD | 2F-60018 | | 51,903 | | 7,643,299 |
| Pass-Through From UChicago Argonne Limited Liability Company | 81.RD | 3F-60068 | | 27,483 | | 7,643,299 |
| Pass-Through From UChicago Argonne Limited Liability Company | 81.RD | 8F-30034 | | 236,540 | | 7,643,299 |
| Pass-Through From University of Chicago Argonne, Limited Liability Company | 81.RD | Development Support for POLARIS Transportation System Model-7F-30006-204042P | | 11,404 | | 7,643,299 |
| Pass-Through From University of Chicago Argonne, Limited Liability Company | 81.RD | In-situ Characterization of Electrode/Electrolyte Interface-NO. 2F-60105-205831P | | 73,608 | | 7,643,299 |
| Pass-Through From University of Chicago Argonne, Limited Liability Company | 81.RD | Joint Appointment - June 2022-JA-2021-GMU-205851P | | 8,189 | | 7,643,299 |
| Pass-Through From University of Chicago Argonne, Limited Liability Company | 81.RD | Large-scale Simulation-based Optimization and Machine Learning for Resilient Power Grid-1F-60250-205386P | | 4,691 | | 7,643,299 |
| Pass-Through From University of Chicago Argonne, Limited Liability Company | 81.RD | Topological properties in intercalated transition metal dichalcogenides-NO. 1F-60364-205514P | | 15,658 | | 7,643,299 |
| Pass-Through From University of Illinois | 81.RD | 106009-18701 | | 159,431 | | 7,643,299 |
| Pass-Through From University of Kentucky | 81.RD | 3200003079-20-154 | | 156,788 | | 7,643,299 |
| Pass-Through From University of North Texas | 81.RD | A study of nanomaterials surface functionalization and characterization-GF40174-1-205430P | | 21,572 | | 7,643,299 |
| Pass-Through From University of Texas at San Antonio | 81.RD | CyManII--205390P | | 450,882 | | 7,643,299 |
| Pass-Through From Westinghouse Electric Company, Limited Liability Company | 81.RD | PO 4500834238 | | 199,386 | | 7,643,299 |
| Total Non-Stimulus | | | 30,689,611 | 10,827,228 | 5,110,371 | |
| Total Research and Development | | | 30,689,611 | 10,827,228 | 5,110,371 | |
| Total U.S. DEPARTMENT OF ENERGY | | | 40,076,185 | 10,828,794 | 13,619,120 | |
| U.S. DEPARTMENT OF EDUCATION | | | | | | |
| Non-Stimulus: | | | | | | |
| Adult Education - Basic Grants to States | 84.002 | | 16,071,272 | | 11,795,368 | 16,071,272 |
| Title I Grants to Local Educational Agencies | 84.010 | | 266,269,063 | | 262,511,169 | 266,269,063 |
| Migrant Education State Grant Program | 84.011 | | 754,534 | | 499,160 | 754,534 |
| Title I State Agency Program for Neglected and Delinquent Children and Youth | 84.013 | | 1,360,322 | | 1,020,654 | 1,360,322 |
| Overseas Programs - Group Projects Abroad | 84.021 | | 82,811 | | | 140,359 |
| Higher Education Institutional Aid | 84.031 | | 16,004,579 | | | 16,004,579 |
| Career and Technical Education -- Basic Grants to States | 84.048 | | 28,443,680 | | 21,023,701 | 28,645,660 |
| Fund for the Improvement of Postsecondary Education | 84.116 | | 750,685 | | 187,815 | 750,685 |
| Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | | 83,801,672 | | 769,391 | 83,801,672 |
| Rehabilitation Long-Term Training | 84.129 | | 624,618 | | | 624,618 |
| Migrant Education Coordination Program | 84.144 | | 110,013 | | 62,015 | 110,013 |
| Rehabilitation Services Independent Living Services for Older Individuals Who are Blind | 84.177 | | 593,000 | | | 593,000 |
| Special Education-Grants for Infants and Families | 84.181 | | 11,881,547 | | 8,897,029 | 11,881,547 |
| School Safely National Activities | 84.184 | | 2,427,778 | | 1,171,972 | 2,672,023 |
| Supported Employment Services for Individuals with the Most Significant Disabilities | 84.187 | | 769,015 | | | 769,015 |
| Education for Homeless Children and Youth | 84.196 | | 447,443 | | | 1,962,557 |
| Education for Homeless Children and Youth | 84.196 | 885-86606-S196A220048 | 1,515,114 | | 1,515,114 | 1,962,557 |
| Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects | 84.215 | | 299,532 | | | 301,796 |
| Tech-Prep Education | 84.243 | | 3,550 | | | 3,550 |
| Innovative Rehabilitation Training | 84.263 | | | | | 134,298 |
| Pass-Through From Griffin Hammis Associates Limited Liability Company | 84.263 | GRIFFIN HAMMIS FP00013758 | | 134,298 | | 134,298 |
| Rehabilitation Training Technical Assistance Centers | 84.264 | | | | | 779,172 |
| Pass-Through From University of Wisconsin-Madison | 84.264 | 1168/1062 | | 779,172 | | 779,172 |
| Twenty-First Century Community Learning Centers | 84.287 | | 20,085,948 | | 18,214,176 | 20,085,948 |
| Education Research, Development and Dissemination | 84.305 | | 50,374 | | | 8,388,879 |
| Pass-Through From Teachers College | 84.305 | | | 72,465 | | 8,388,879 |
| Special Education - State Personnel Development | 84.323 | | 1,020,377 | | 354,654 | 1,020,377 |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84.325 | | 2,065,882 | | 47,333 | 2,802,703 |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84.325 | E0002533 | 267,838 | | 267,838 | 2,802,703 |
| Pass-Through From East Carolina University | 84.325 | | | 133,564 | | 2,802,703 |
| Pass-Through From Temple University | 84.325 | | | 117,316 | | 2,802,703 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 84.326 | | 285,689 | | | 327,127 |
| Pass-Through From Helen Keller National Center | 84.326 | HK NATL CNTR H326T180026 | | 41,438 | | 327,127 |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334 | | 3,499,538 | | 3,424,749 | 3,499,538 |
| Child Care Access Means Parents in School | 84.335 | | 1,310,615 | | | 1,453,782 |
| Rural Education | 84.358 | | 2,366,233 | | 2,262,863 | 2,366,233 |
| English Language Acquisition State Grants | 84.365 | | 15,590,100 | | 14,532,920 | 16,190,483 |
| Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) | 84.367 | | 39,227,402 | | 37,677,829 | 39,227,402 |
| Grants for State Assessments and Related Activities | 84.369 | | 3,152,930 | | | 3,152,930 |
| Statewide Longitudinal Data Systems | 84.372 | | 1,050,882 | | | 1,050,882 |
| School Improvement Grants | 84.377 | | 2,754,893 | | 2,573,085 | 2,754,893 |
| Strengthening Minority-Serving Institutions | 84.382 | | 623,953 | | | 623,953 |
| Transition Programs for Students with Intellectual Disabilities into Higher Education | 84.407 | | | | | 72,476 |
| Pass-Through From University of Massachusetts Boston | 84.407 | UMBOS-I1909 | | 72,476 | | 72,476 |
| Education Innovation and Research (formerly Investing in Innovation (i3) Fund) | 84.411 | | 419,650 | | | 841,993 |
| Pass-Through From National Writing Project | 84.411 | | | 2,759 | | 841,993 |
| Pass-Through From Old Dominion University Research Foundation | 84.411 | | | 554 | | 841,993 |
| Disability Innovation Fund (DIF) | 84.421 | | 1,822,778 | | 99,490 | 1,822,778 |
| Supporting Effective Educator Development Program | 84.423 | | 3,659,674 | | | 3,702,375 |
| Pass-Through From National Center for Teacher Residencies | 84.423 | NCTR SEED | | 1,999 | | 3,702,375 |
| Pass-Through From University of Buffalo | 84.423 | R1332406 | | 40,702 | | 3,702,375 |
| Student Support and Academic Enrichment Program | 84.424 | | 18,653,581 | | 18,137,249 | 18,653,581 |
| Other Assistance | 84.U01 | Literacy Engagement Action Program - S215K220011-205900P | 338,684 | | | 343,748 |
| Pass-Through From University of Florida | 84.U02 | Collaboration for Effective Educator Development Accountability and Reform (CEEDAR Center)- PO#2301022081-206095P | | 5,064 | | 343,748 |
| Total Non-Stimulus | | | 550,457,249 | 1,401,807 | 407,045,574 | |
| Stimulus: | | | | | | |
| Governor's Emergency Education Relief Fund | 84.425C | 84.425C; COVID-19 | 22,106,256 | | 5,715,416 | 1,269,083,372 |
| Elementary and Secondary School Emergency Relief Fund | 84.425D | 84.425D; COVID-19 | 425,681,086 | | 410,932,071 | 1,269,083,372 |
| HEERF Student Aid Portion | 84.425E | 84.425E; COVID-19 | 44,781,838 | | | 1,269,083,372 |
| HEERF Institutional Portion | 84.425F | 84.425F; COVID-19 | 134,021,671 | | | 1,269,083,372 |
| HEERF Historically Black Colleges and Universities (HBCUs) | 84.425J | 84.425J; COVID-19 | 28,622,351 | | | 1,269,083,372 |
| HEERF Strengthening Institutions Program (SIP) | 84.425M | 84.425M; COVID-19 | 4,943,529 | | | 1,269,083,372 |
| Institutional Resilience and Expanded Postsecondary Opportunity | 84.425P | 84.425P; COVID-19 | 607,528 | | | 1,269,083,372 |
| Coronavirus Response and Relief Supplemental Appropriations Act, 2021– Emergency Assistance for Non-Public Schools (CRRSA EANS) | 84.425R | 84.425R; COVID-19 | 2,364,627 | | 69,062 | 1,269,083,372 |
| HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE) Program | 84.425S | 84.425S; COVID-19 | 2,729,663 | | | 1,269,083,372 |
| American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) | 84.425U | 84.425U; COVID-19 | 597,249,816 | | 588,313,017 | 1,269,083,372 |
| American Rescue Plan – Emergency Assistance for Non-Public Schools (ARP EANS) | 84.425V | 84.425V; COVID-19 | 2,490,418 | | | 1,269,083,372 |
| American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth | 84.425W | 84.425W; COVID-19 | 232,660 | | | 1,269,083,372 |
| American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth | 84.425W | 84.425W; COVID-19; 885-86714-S425W210048 | 3,251,929 | | 3,251,929 | 1,269,083,372 |
| Total Stimulus | | | 1,269,083,372 | - | 1,008,281,495 | |
| Total Excluding Clusters Identified Below | | | 1,819,540,621 | 1,401,807 | 1,415,327,069 | |
| Special Education Cluster (IDEA): | | | | | | |
| Special Education Grants to States | 84.027 | | 313,380,840 | | 276,609,569 | 313,407,256 |
| Special Education Grants to States | 84.027 | E0002938 | 26,416 | | 26,416 | 313,407,256 |
| Special Education Preschool Grants | 84.173 | | 10,545,698 | | 8,530,022 | 10,545,698 |
| Total Special Education Cluster (IDEA) | | | 323,952,954 | - | 285,166,007 | 323,952,954 |
| Student Financial Assistance Programs: | | | | | | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | | 15,783,841 | | | 15,783,841 |
| Federal Work-Study Program | 84.033 | | 8,567,512 | | | 8,567,512 |
| Federal Perkins Loan - Federal Capital Contributions | 84.038 | | 13,972,785 | | | 13,972,785 |
| Federal Pell Grant Program | 84.063 | | 407,553,831 | | | 407,553,831 |
| Federal Direct Student Loans | 84.268 | | 1,093,421,785 | | | 1,093,421,785 |
| Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | 84.379 | | 330,746 | | | 330,746 |
| Postsecondary Education Scholarships for Veteran's Dependents | 84.408 | | 36,573 | | | 36,573 |
| Total Student Financial Assistance Programs | | | 1,539,667,073 | - | - | 1,539,667,073 |
| Trio Cluster: | | | | | | |
| TRIO Student Support Services | 84.042 | | 6,813,087 | | 381,375 | 6,813,087 |
| TRIO Talent Search | 84.044 | | 2,152,090 | | | 2,152,090 |
| TRIO Upward Bound | 84.047 | | 6,024,110 | | 292,710 | 6,024,110 |
| TRIO Educational Opportunity Centers | 84.066 | | 460,215 | | | 460,215 |
| TRIO McNair Post-Baccalaureate Achievement | 84.217 | | 218,845 | | 89,659 | 218,845 |
| Total Trio Cluster | | | 15,668,347 | - | 763,744 | 15,668,347 |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Overseas Programs - Group Projects Abroad | 84.021 | | 57,548 | | | 140,359 |
| Overseas Programs - Doctoral Dissertation Research Abroad | 84.022 | | 59,732 | | | 59,732 |
| Career and Technical Education -- Basic Grants to States | 84.048 | | 201,980 | | | 28,645,660 |
| Career and Technical Education -- National Programs | 84.051 | | 79,774 | | 79,774 | 79,774 |
| School Safely National Activities | 84.184 | | 244,245 | | | 2,672,023 |
| Graduate Assistance in Areas of National Need | 84.200 | | 159,215 | | | 159,215 |
| Javits Gifted and Talented Students Education | 84.206 | | 583,282 | | | 622,906 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From University of Connecticut | 84.206 | 374654 | | 39,624 | | 622,906 |
| Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects | 84.215 | | 2,264 | | | 301,796 |
| Comprehensive Centers | 84.283 | | | | | 44,181 |
| Pass-Through From Trustees of Boston University | 84.283 | | | 44,181 | | 44,181 |
| Education Research, Development and Dissemination | 84.305 | | 6,517,613 | | 1,254,707 | 8,388,879 |
| Education Research, Development and Dissemination | 84.305 | E0003011/E0003055/E0003072/E0002329/E0002844/E0002847/E0002848 | 667,590 | | 667,590 | 8,388,879 |
| Pass-Through From American Institutes for Research | 84.305 | | | 99,480 | | 8,388,879 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 84.305 | 3272540624 PO#20090887 RSUB | | 42,173 | | 8,388,879 |
| Pass-Through From Curators of the University of Missouri | 84.305 | | | 436,002 | | 8,388,879 |
| Pass-Through From Johns Hopkins University | 84.305 | | | 60,956 | | 8,388,879 |
| Pass-Through From Mathematica Incorporated | 84.305 | | | 30,172 | | 8,388,879 |
| Pass-Through From The Regents of The University of California | 84.305 | | | 25,698 | | 8,388,879 |
| Pass-Through From University of Denver | 84.305 | | | 31,465 | | 8,388,879 |
| Pass-Through From University of Maryland College Park | 84.305 | 38670-Z2110001/R305A160280 | | 15,947 | | 8,388,879 |
| Pass-Through From University of Missouri | 84.305 | | | 119,209 | | 8,388,879 |
| Pass-Through From University of Nebraska-Lincoln | 84.305 | SUBAWARD: 24-1714-0182-003 | | 41,510 | | 8,388,879 |
| Pass-Through From University of North Carolina at Chapel Hill | 84.305 | | | 64,399 | | 8,388,879 |
| Pass-Through From University of Texas Health Science Center at Houston | 84.305 | | | 27,358 | | 8,388,879 |
| Pass-Through From University of Wisconsin | 84.305 | | | 40,320 | | 8,388,879 |
| Pass-Through From University of Wisconsin | 84.305 | 138 | | 46,148 | | 8,388,879 |
| Research in Special Education | 84.324 | | 2,374,865 | | 956,326 | 2,627,851 |
| Research in Special Education | 84.324 | E0002964 | 54,926 | | 54,926 | 2,627,851 |
| Pass-Through From Duquesne University | 84.324 | G1500085 | | 986 | | 2,627,851 |
| Pass-Through From Purdue University | 84.324 | | | 67,125 | | 2,627,851 |
| Pass-Through From SRI International | 84.324 | PO61836 | | 83,725 | | 2,627,851 |
| Pass-Through From Vanderbilt University | 84.324 | OSA00000222 | | 46,224 | | 2,627,851 |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84.325 | | 103,848 | | | 2,802,703 |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84.325 | E0002225 | 45,964 | | 45,964 | 2,802,703 |
| Pass-Through From Temple University | 84.325 | | | 68,291 | | 2,802,703 |
| Special Education Educational Technology Media, and Materials for Individuals with Disabilities | 84.327 | | 1,485,699 | | | 1,485,699 |
| Child Care Access Means Parents in School | 84.335 | | 143,167 | | 127,671 | 1,453,782 |
| Teacher Quality Partnership Grants | 84.336 | | | | | 105,619 |
| Pass-Through From University of Illinois | 84.336 | | | 105,619 | | 105,619 |
| English Language Acquisition State Grants | 84.365 | | 600,383 | | | 16,190,483 |
| Education Innovation and Research (formerly Investing in Innovation (i3) Fund) | 84.411 | | 234,524 | | | 841,993 |
| Pass-Through From Old Dominion University Research Foundation | 84.411 | | | 145,561 | | 841,993 |
| Pass-Through From Virginia Ed Strategies | 84.411 | Project Choice-Prof Learning Choice Community | | 38,945 | | 841,993 |
| Other Assistance | 84.RD | | | | | 76,561 |
| Pass-Through From Triad National Security, Limited Liability Company | 84.RD | 621227 / PR44317 | | 39,281 | | 76,561 |
| Pass-Through From University of North Carolina at Chapel Hill | 84.RD | Effectiveness Replication of the Self-Regulated Strategy Development (SRSD) Instructional Model for Writing in the General Curriculum-5125400-206096P | | 37,280 | | 76,561 |
| Total Non-Stimulus | | | 13,616,619 | 1,797,679 | 3,186,958 | |
| Total Research and Development | | | 13,616,619 | 1,797,679 | 3,186,958 | |
| Total U.S. DEPARTMENT OF EDUCATION | | | 3,712,445,614 | 3,199,486 | 1,704,443,778 | |
| BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND | | | | | | |
| Non-Stimulus: | | | | | | |
| Other Assistance | 85.U01 | Genomic Testing & Analysis - Mazur-21-PO-333-0000456452-205524P | 2,803 | | | 261,834 |
| Other Assistance | 85.U02 | George Mason University Student Involvement Biology Memorandum of Understanding Student Support-22-PO-353-0000475134-205935P | 27,069 | | | 261,834 |
| Other Assistance | 85.U03 | Historically Black Colleges and Universities: History and Culture Coalition-21-PO-680-0000455344-205654P | 72,424 | | | 261,834 |
| Other Assistance | 85.U04 | Smithsonian-Mason Conservation Education Program Faculty Funding-19-PO-353-0000419673-204970P | 153,105 | | | 261,834 |
| Other Assistance | 85.U05 | Smithsonian-Mason Conservation Education Program Faculty Start Up-19-PO-353-0000424917-204971P | 6,433 | | | 261,834 |
| Total Non-Stimulus | | | 261,834 | - | - | |
| Total Excluding Clusters Identified Below | | | 261,834 | - | - | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| MCC Foreign Assistance for Overseas Programs | 85.002 | | 94,917 | | | 94,917 |
| Other Assistance | 85.RD | George Mason University Student Involvement Biology Memorandum of Understanding Student Support-21-PO-353-0000460024-205601P | 2,080 | | | 14,855 |
| Other Assistance | 85.RD | George Mason University Student Involvement Biology Memorandum of Understanding Student Support-22-PO-353-0000475134-205935P | 12,775 | | | 14,855 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Total Non-Stimulus | | | 109,772 | - | - | |
| Total Research and Development | | | 109,772 | - | - | |
| Total BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND | | | 371,606 | - | - | |
| CONSUMER PRODUCT SAFETY COMMISSION | | | | | | |
| Non-Stimulus: | | | | | | |
| Virginia Graeme Baker Pool and Spa Safety | 87.002 | | 28,636 | | | 28,636 |
| Total Non-Stimulus | | | 28,636 | - | - | |
| Total Excluding Clusters Identified Below | | | 28,636 | - | - | |
| Total CONSUMER PRODUCT SAFETY COMMISSION | | | 28,636 | - | - | |
| U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION | | | | | | |
| Non-Stimulus: | | | | | | |
| National Historical Publications and Records Grants | 89.003 | | 81,353 | | | 901,420 |
| Total Non-Stimulus | | | 81,353 | - | - | |
| Total Excluding Clusters Identified Below | | | 81,353 | - | - | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| National Historical Publications and Records Grants | 89.003 | | 817,222 | | | 901,420 |
| Pass-Through From Cumberland University | 89.003 | | | 1,363 | | 901,420 |
| Pass-Through From The Trustees of Princeton University | 89.003 | | | 1,482 | | 901,420 |
| Total Non-Stimulus | | | 817,222 | 2,845 | - | |
| Total Research and Development | | | 817,222 | 2,845 | - | |
| Total U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION | | | 898,575 | 2,845 | - | |
| ELECTION ASSISTANCE COMMISSION | | | | | | |
| Non-Stimulus: | | | | | | |
| 2018 HAVA Election Security Grants | 90.404 | | 4,679,008 | | | 4,679,008 |
| Total Non-Stimulus | | | 4,679,008 | - | - | |
| Total Excluding Clusters Identified Below | | | 4,679,008 | - | - | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| International Broadcasting Independent Grantee Organizations | 90.500 | | | | | 51,899 |
| Pass-Through From Old Dominion University Research Foundation | 90.500 | | | 51,899 | | 51,899 |
| Total Non-Stimulus | | | - | 51,899 | - | |
| Total Research and Development | | | - | 51,899 | - | |
| Total ELECTION ASSISTANCE COMMISSION | | | 4,679,008 | 51,899 | - | |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | |
| Non-Stimulus: | | | | | | |
| Medical Reserve Corps Small Grant Program | 93.008 | | 396,730 | | | 659,982 |
| Pass-Through From National Association of County and City Health Officials | 93.008 | MRC Rise | | 263,252 | | 659,982 |
| Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | | 101,171 | | 101,171 | 101,171 |
| Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | 93.042 | | 549,871 | | 535,274 | 723,353 |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | 93.043 | | 564,907 | | 564,907 | 771,412 |
| Special Programs for the Aging, Title IV, and Title II, Discretionary Projects | 93.048 | | 84,857 | | 30,603 | 904,740 |
| National Family Caregiver Support, Title III, Part E | 93.052 | | 5,177,957 | | 4,901,475 | 5,896,557 |
| Training in General, Pediatric, and Public Health Dentistry | 93.059 | | 114,792 | | | 114,792 |
| Public Health Emergency Preparedness | 93.069 | | 13,811,431 | | | 14,163,367 |
| Public Health Emergency Preparedness | 93.069 | PUBLIC HEALTH EMERGENCY PREPAREDNESS | 351,936 | | 351,936 | 14,163,367 |
| Environmental Public Health and Emergency Response | 93.070 | | 257,561 | | | 421,029 |
| Environmental Public Health and Emergency Response | 93.070 | REDUCE THE BURDEN OF WATER RELATED ADVERSE HEALTH OUTCOMES | 163,468 | | 163,468 | 421,029 |
| Medicare Enrollment Assistance Program | 93.071 | | 613,109 | | 526,949 | 613,109 |
| Lifespan Respite Care Program | 93.072 | | 308,245 | | | 308,245 |
| Strengthening Emergency Care Delivery in the United States Healthcare System through Health Information and Promotion | 93.078 | | 13,805 | | | 13,805 |
| Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance | 93.079 | | 4,208 | | | 4,208 |
| Blood Disorder Program: Prevention, Surveillance, and Research | 93.080 | | 75,986 | | | 151,274 |
| Blood Disorder Program: Prevention, Surveillance, and Research | 93.080 | VIRGINIA SICKLE CELL DATA COLLECTION PROGRAM | 28,550 | | 28,550 | 151,274 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.080 | GRT-00000783/PO 20224727 | | 25,559 | | 151,274 |
| Prevention of Disease, Disability, and Death by Infectious Diseases | 93.084 | | 27,849 | | | 616,652 |
| Advancing System Improvements for Key Issues in Women's Health | 93.088 | | 937,730 | | | 1,185,511 |
| Advancing System Improvements for Key Issues in Women's Health | 93.088 | REDUCE MATERNAL DEATHS DUE TO VIOLENCE | 30,976 | | 30,976 | 1,185,511 |
| Guardianship Assistance | 93.090 | | 293,030 | | 289,602 | 293,030 |
| Affordable Care Act (ACA) Personal Responsibility Education Program | 93.092 | | 588,408 | | | 588,408 |
| Food and Drug Administration Research | 93.103 | | 1,907,480 | | | 4,014,880 |
| Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | 93.104 | | 7,487 | | | 7,487 |
| Area Health Education Centers | 93.107 | | 1,153,136 | | 353,927 | 1,153,136 |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | | 355,549 | | 37,402 | 16,394,455 |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | PEDIATRIC MENTAL HEALTH CARE ACCESS PROGRAM | 369,219 | | 369,219 | 16,394,455 |
| Pass-Through From American College of Obstetrics and Gynecology | 93.110 | AIM | | 20,561 | | 16,394,455 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Association of Public Health Laboratories | 93.110 | VIRGINIA NEWBORN SCREENING SERVICES | | 501,845 | | 16,394,455 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.110 | | | 13,723,892 | | 16,394,455 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | | 1,281,338 | | | 1,584,070 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | TB OUTREACH | 302,732 | | 302,732 | 1,584,070 |
| Emergency Medical Services for Children | 93.127 | | 79,411 | | | 79,411 |
| Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices | 93.130 | | 184,960 | | | 184,960 |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 | | 6,586,234 | | 529,000 | 7,559,472 |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 | E0002762 | 66,500 | | 66,500 | 7,559,472 |
| Community Programs to Improve Minority Health Grant Program | 93.137 | | | | | 276,417 |
| Pass-Through From County of Fairfax | 93.137 | | | 276,417 | | 276,417 |
| HIV-Related Training and Technical Assistance | 93.145 | | | | | 287,352 |
| Pass-Through From University of Pittsburgh | 93.145 | CNVA00050178 (136319-5) | | 83,196 | | 287,352 |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | | 1,500,693 | | 1,411,414 | 1,500,693 |
| Rural Health Research Centers | 93.155 | | | | | (1,097) |
| Pass-Through From University of Arkansas for Medical Sciences | 93.155 | 54570 | | (1,097) | | (1,097) |
| Grants to States for Loan Repayment | 93.165 | | 861,855 | | | 861,855 |
| Graduate Psychology Education | 93.191 | | 538,493 | | | 538,493 |
| Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | 93.197 | | 396,507 | | | 396,507 |
| Telehealth Programs | 93.211 | | 79,039 | | 4,191 | 426,737 |
| Family Planning Services | 93.217 | | 3,105,815 | | | 3,935,409 |
| Family Planning Services | 93.217 | FAMILY PLANNING | 829,594 | | 829,594 | 3,935,409 |
| Traumatic Brain Injury State Demonstration Grant Program | 93.234 | | 150,715 | | 18,705 | 150,715 |
| Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program | 93.235 | | 978,293 | | | 1,249,341 |
| Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program | 93.235 | STATE SEXUAL RISK AVOIDANCE EDUCATION | 271,048 | | 271,048 | 1,249,341 |
| Grants to States to Support Oral Health Workforce Activities | 93.236 | | 114,317 | | | 337,204 |
| Grants to States to Support Oral Health Workforce Activities | 93.236 | ORAL HEALTH WORKFORCE ACTIVITIES | 222,887 | | 222,887 | 337,204 |
| State Capacity Building | 93.240 | | 18,416 | | | 18,416 |
| State Rural Hospital Flexibility Program | 93.241 | | 104,273 | | | 314,173 |
| State Rural Hospital Flexibility Program | 93.241 | MEDICARE RURAL HOSPITAL FLEXIBILITY | 209,900 | | 209,900 | 314,173 |
| Mental Health Research Grants | 93.242 | | 6,699 | | | 17,532,250 |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | 2,094,196 | | 1,737,925 | 2,404,046 |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | VIRGINIA YOUTH SUICIDE PREVENTION PROGRAM | 54,647 | | 54,647 | 2,404,046 |
| Pass-Through From Hampton Newport News Community Services Board | 93.243 | 1H79TI084290-01/GRANT 1H79SM085599-01 | | 149,271 | | 2,404,046 |
| Pass-Through From Piedmont Community Services | 93.243 | | | 46,649 | | 2,404,046 |
| Pass-Through From The Pennsylvania State University | 93.243 | | | 9,818 | | 2,404,046 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.243 | 5124601 | | 12,410 | | 2,404,046 |
| Early Hearing Detection and Intervention | 93.251 | | 228,783 | | | 228,783 |
| Immunization Cooperative Agreements | 93.268 | | 89,197,589 | | | 123,114,918 |
| Viral Hepatitis Prevention and Control | 93.270 | | 263,073 | | | 263,073 |
| Drug-Free Communities Support Program Grants | 93.276 | | 118,950 | | | 120,660 |
| Pass-Through From Piedmont Community Services | 93.276 | | | 1,710 | | 120,660 |
| Discovery and Applied Research for Technological Innovations to Improve Human Health | 93.286 | | 15,220 | | | 7,216,379 |
| Teenage Pregnancy Prevention Program | 93.297 | | 1,618,626 | | | 2,372,283 |
| Teenage Pregnancy Prevention Program | 93.297 | S20-246-01; S20-250-01; S20-250-04; S20-250-05; S20-250-06; S20-250-07; S20-250-08; S20-250-09;S20-250-11; S20-250-12; S20-250-13: S21-197-02; S21-197-06; S21-197-08; S22-239-01; S22-239-02; S21-197-03 | 753,657 | | 753,657 | 2,372,283 |
| Small Rural Hospital Improvement Grant Program | 93.301 | | 29,365 | | | 230,620 |
| Small Rural Hospital Improvement Grant Program | 93.301 | SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM | 201,255 | | 201,255 | 230,620 |
| Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program | 93.314 | | 115,008 | | | 115,008 |
| Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas | 93.319 | | 717,932 | | 32,500 | 735,750 |
| State Health Insurance Assistance Program | 93.324 | | 1,104,466 | | 820,391 | 1,104,466 |
| The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels | 93.334 | | 144,791 | | | 238,955 |
| The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels | 93.334 | HEALTHY BRAIN VIRGINIA | 94,164 | | 94,164 | 238,955 |
| Behavioral Risk Factor Surveillance System | 93.336 | | 273,415 | | | 373,849 |
| Behavioral Risk Factor Surveillance System | 93.336 | BEHAVIORAL RISK FACTOR | 100,434 | | 100,434 | 373,849 |
| National Center for Advancing Translational Sciences | 93.350 | | 22,416 | | | 12,196,342 |
| Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program) | 93.355 | | 515,513 | | | 515,513 |
| Nurse Education, Practice Quality and Retention Grants | 93.359 | | 251,637 | | | 1,109,184 |
| State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes | 93.366 | | 258,243 | | | 451,265 |
| State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes | 93.366 | ORAL HEALTH OUTCOMES IMPROVEMENT PROJECT | 193,022 | | 193,022 | 451,265 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs | 93.367 | | 478,269 | | | 478,269 |
| ACL Independent Living State Grants | 93.369 | | 507,649 | | 472,000 | 981,482 |
| National and State Tobacco Control Program | 93.387 | | 2,020,512 | | | 2,185,127 |
| National and State Tobacco Control Program | 93.387 | TOBACCO CONTROL PROGRAM | 164,615 | | 164,615 | 2,185,127 |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | 93.391 | | 4,544,606 | | | 6,622,132 |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | 93.391 | HEALTH DISPARITIES AMONG POP AT HIGH RISK UNDERSERVED | 2,077,526 | | 2,077,526 | 6,622,132 |
| Cancer Centers Support Grants | 93.397 | | 1,336,358 | | | 6,525,837 |
| The State Flexibility to Stabilize the Market Grant Program | 93.413 | | 120,549 | | | 120,549 |
| Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | 93.421 | | 329,276 | | | 883,932 |
| Pass-Through From Association of University Centers on Disabilities | 93.421 | SUBAWARD 39-8814-22 | | 21,004 | | 883,932 |
| Pass-Through From National Association of Chronic Disease Directors | 93.421 | NATIONAL DIABETES PREVENTION | | 286,152 | 25,037 | 883,932 |
| NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations | 93.424 | | 12,084 | | | 12,084 |
| Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke | 93.426 | | 696,738 | | | 2,673,696 |
| Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke | 93.426 | LIVING WELL IN VIRGINIA | 1,976,958 | | 1,976,958 | 2,673,696 |
| ACL National Institute on Disability, Independent Living, and Rehabilitation Research | 93.433 | | 70,152 | | | 3,537,594 |
| Every Student Succeeds Act/Preschool Development Grants | 93.434 | | 11,823,633 | | 9,003,336 | 11,832,400 |
| Pass-Through From Virginia Early Childhood Foundation | 93.434 | 90TP0067-02-01 | | 8,767 | | 11,832,400 |
| Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- | 93.435 | | 1,394,149 | | | 2,181,415 |
| Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- | 93.435 | INNOVATE | 787,266 | | 787,266 | 2,181,415 |
| ACL Assistive Technology | 93.464 | | 583,313 | | 191,000 | 663,313 |
| Assistive Technology Alternative Financing Program | 93.469 | | 2,316,972 | | | 2,316,972 |
| Title IV-E Prevention Program | 93.472 | | 1,557,317 | | 1,387,751 | 1,557,317 |
| Community Health Workers for Public Health Response and Resilient | 93.495 | | 99,562 | | | 537,046 |
| Pass-Through From Institute for Public Health Innovation | 93.495 | IPHI COMMUNITY HEALTH WORKERS FOR A HEALTHY VIRGINIA | | 296,993 | | 537,046 |
| Family to Family Health Information Centers | 93.504 | | 63,957 | | | 79,082 |
| State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges | 93.525 | | 487,323 | | | 487,323 |
| MaryLee Allen Promoting Safe and Stable Families Program | 93.556 | | 8,081,703 | | 7,609,106 | 9,135,751 |
| Temporary Assistance for Needy Families | 93.558 | | 166,803,306 | | 92,297,228 | 172,871,139 |
| Temporary Assistance for Needy Families | 93.558 | DSS - Resource Mothers | 5,175,190 | | 5,175,190 | 172,871,139 |
| Child Support Enforcement | 93.563 | | 59,864,165 | | 312,361 | 59,864,165 |
| Child Support Enforcement Research | 93.564 | | 130,867 | | 55,435 | 185,640 |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs | 93.566 | | 28,488,433 | | 25,940,530 | 28,488,433 |
| Low-Income Home Energy Assistance | 93.568 | | 121,922,740 | | 24,479,812 | 147,687,108 |
| Community Services Block Grant | 93.569 | | 11,515,669 | | 10,889,365 | 15,734,225 |
| Pass-Through From Total Action for Progress | 93.569 | | | 58,475 | | 15,734,225 |
| State Court Improvement Program | 93.586 | | 732,225 | | | 732,225 |
| Community-Based Child Abuse Prevention Grants | 93.590 | | 964,388 | | 884,603 | 1,193,095 |
| Grants to States for Access and Visitation Programs | 93.597 | | 90,406 | | 72,535 | 90,406 |
| Chafee Education and Training Vouchers Program (ETV) | 93.599 | | 303,977 | | 282,568 | 540,841 |
| Adoption and Legal Guardianship Incentive Payments | 93.603 | | 931,255 | | 836,264 | 931,255 |
| Assistance for Torture Victims | 93.604 | | 9,958 | | | 19,916 |
| Pass-Through From Northern Virginia Family Service | 93.604 | | | 9,958 | | 19,916 |
| Developmental Disabilities Basic Support and Advocacy Grants | 93.630 | | 1,520,044 | | | 1,626,510 |
| Pass-Through From Management Support Solutions Incorporated | 93.630 | VA2I PROJECT | | 4,551 | | 1,626,510 |
| Developmental Disabilities Projects of National Significance | 93.631 | | 333,403 | | | 582,915 |
| Developmental Disabilities Projects of National Significance | 93.631 | E0002981/E0003004 | 43,500 | | 43,500 | 582,915 |
| University Centers for Excellence in Developmental Disabilities Education, Research, and Service | 93.632 | | 345,951 | | | 345,951 |
| Children's Justice Grants to States | 93.643 | | 336,612 | | | 336,612 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | | 7,391,024 | | 7,356,690 | 7,391,024 |
| Foster Care Title IV-E | 93.658 | | 62,634,453 | | 58,211,543 | 62,634,453 |
| Adoption Assistance | 93.659 | | 88,460,543 | | 85,206,479 | 88,460,543 |
| Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act | 93.664 | | 657,153 | | | 657,153 |
| Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 | 93.665 | | 216,394 | | 93,145 | 216,394 |
| Social Services Block Grant | 93.667 | | 56,733,313 | | 48,971,116 | 56,733,313 |
| Child Abuse and Neglect State Grants | 93.669 | | 2,051,484 | | 258,737 | 2,051,484 |
| Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services | 93.671 | | 2,765,101 | | 2,589,868 | 3,308,763 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | | 1,235,304 | | 1,042,481 | 2,181,446 |
| Mental and Behavioral Health Education and Training Grants | 93.732 | | 1,797,102 | | | 3,381,469 |
| Elder Abuse Prevention Interventions Program | 93.747 | | 401,049 | | 36,275 | 2,479,807 |
| Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF) | 93.761 | | 70,124 | | 20,120 | 70,124 |
| Children's Health Insurance Program | 93.767 | | 424,041,034 | | 730,701 | 449,541,905 |
| Pass-Through From Norfolk City | 93.767 | VA HEALTH CARE FOUNDATION HEALTH KIDS | | 86,124 | | 449,541,905 |
| Opioid STR | 93.788 | | 18,716,972 | | 12,202,490 | 18,759,416 |
| Opioid STR | 93.788 | E0002945/E0002946/E0002955/E0002956 | 42,444 | | 42,444 | 18,759,416 |
| Organized Approaches to Increase Colorectal Cancer Screening | 93.800 | | 256 | | | 256 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| National Organizations for Chronic Disease Prevention and Health Promotion | 93.809 | | 309 | | | 309 |
| Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion | 93.810 | | 325,654 | | | 795,125 |
| Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion | 93.810 | ACUTE STROKE PROGRAM | 469,471 | | 469,471 | 795,125 |
| Cardiovascular Diseases Research | 93.837 | | 284 | | | 34,401,134 |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | 29,000 | | | 26,988,120 |
| Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | | 712,863 | | | 8,496,335 |
| Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | MIEC HOME VISITING | 7,006,688 | | 7,006,688 | 8,496,335 |
| Primary Care Training and Enhancement | 93.884 | | 6,127 | | | 6,127 |
| National Bioterrorism Hospital Preparedness Program | 93.889 | | 466,777 | | | 7,172,290 |
| National Bioterrorism Hospital Preparedness Program | 93.889 | HOSPITAL PREPAREDNESS PROGRAM | 6,705,513 | | 6,705,513 | 7,172,290 |
| Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | 93.898 | | 1,887,256 | | | 3,684,228 |
| Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | 93.898 | VIRGINIA CANCER PREVENTION | 1,796,972 | | 1,796,972 | 3,684,228 |
| Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement | 93.912 | | 312,175 | | | 629,465 |
| Grants to States for Operation of State Offices of Rural Health | 93.913 | | 230,305 | | | 305,913 |
| Grants to States for Operation of State Offices of Rural Health | 93.913 | RURAL HEALTH | 75,608 | | 75,608 | 305,913 |
| HIV Care Formula Grants | 93.917 | | 20,514,638 | | | 29,590,422 |
| HIV Care Formula Grants | 93.917 | RYAN WHITE TITLE II GRANT | 9,071,970 | | 9,071,970 | 29,590,422 |
| Healthy Start Initiative | 93.926 | | 149,983 | | | 808,474 |
| Healthy Start Initiative | 93.926 | ELIMINATING DISPARITIES | 658,491 | | 658,491 | 808,474 |
| HIV Prevention Activities Health Department Based | 93.940 | | 5,499,158 | | | 8,828,848 |
| HIV Prevention Activities Health Department Based | 93.940 | INTEGRATED HIV SURVEILLANCE & PREVENTION | 3,329,690 | | 3,329,690 | 8,828,848 |
| Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | 93.944 | | 745,196 | | | 1,005,764 |
| Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | 93.944 | HIV BEHAVIORAL SURVEILLANCE | 260,568 | | 260,568 | 1,005,764 |
| Assistance Programs for Chronic Disease Prevention and Control | 93.945 | | 375,988 | | 35,000 | 398,778 |
| Assistance Programs for Chronic Disease Prevention and Control | 93.945 | ARTHRITIS PROGRAM | 22,790 | | 22,790 | 398,778 |
| Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs | 93.946 | | 353,014 | | | 462,456 |
| Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs | 93.946 | VIRGINIA PREGNANCY RISK ASSESSMENT MONITORING SYSTEM (PRAMS) | 109,442 | | 109,442 | 462,456 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | | 42,863,336 | | 38,250,905 | 42,901,832 |
| CDC's Collaboration with Academia to Strengthen Public Health | 93.967 | | 101,324 | | | 101,324 |
| Sexually Transmitted Diseases (STD) Prevention and Control Grants | 93.977 | | 6,475,146 | | | 6,689,709 |
| Sexually Transmitted Diseases (STD) Prevention and Control Grants | 93.977 | STRENGTHENING STD PREVENTION AND CONTROL FOR HEALTH DEPARTMENTS | 214,563 | | 214,563 | 6,689,709 |
| International Research and Research Training | 93.989 | | | | | 1,059,799 |
| Pass-Through From The Aga Khan University | 93.989 | | | 50,822 | | 1,059,799 |
| Preventive Health and Health Services Block Grant | 93.991 | | 2,014,111 | | | 2,954,748 |
| Preventive Health and Health Services Block Grant | 93.991 | PREVENTIVE HEALTH AND HEALTH SERVICES | 940,637 | | 940,637 | 2,954,748 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | | 9,065,375 | | | 11,581,385 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | MATERNAL AND CHILD HEALTH SERVICES | 2,516,010 | | 2,516,010 | 11,581,385 |
| Other Assistance | 93.U01 | 709CL210015 | 36,761 | | | 585,972 |
| Other Assistance | 93.U02 | 75F40121C00085 | 181 | | | 585,972 |
| Other Assistance | 93.U03 | HEALTH SYSTEM CHANGES TO ADDRESS RISK FACTORS IN CANCER SURVIVORS | 456,901 | | | 585,972 |
| Other Assistance | 93.U04 | HHSF223201810107C | 92,129 | | | 585,972 |
| Total Non-Stimulus | | | 1,378,694,299 | 15,936,329 | 489,329,818 | |
| Stimulus: | | | | | | |
| Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | 93.042 | COVID-19 | 173,482 | | 173,482 | 723,353 |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | 93.043 | COVID-19 | 206,505 | | 206,505 | 771,412 |
| Special Programs for the Aging, Title IV, and Title II, Discretionary Projects | 93.048 | COVID-19 | 735,414 | | 280,736 | 904,740 |
| National Family Caregiver Support, Title III, Part E | 93.052 | COVID-19 | 718,600 | | 682,930 | 5,896,557 |
| Immunization Cooperative Agreements | 93.268 | COVID-19 | 30,520,567 | | | 123,114,918 |
| Immunization Cooperative Agreements | 93.268 | COVID-19; CYCLE 4 IMMUNIZATION VACCINES FOR CHILDREN | 3,396,762 | | 3,396,762 | 123,114,918 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | 93.323 | COVID-19 | 160,684,998 | | 63,977 | 190,305,818 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | 93.323 | COVID-19; ELC ENHANCING DETECTION EXPANSION | 29,546,506 | | 29,546,506 | 190,305,818 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | 93.323 | COVID-19; E0003157 | 67,886 | | 67,886 | 190,305,818 |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | 93.354 | COVID-19 | 26,264,405 | | 9,491,643 | 27,063,209 |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | 93.354 | COVID-19; PUBLIC HEALTH CRISIS RESPONSE C6 | 798,804 | | 798,804 | 27,063,209 |
| ACL Independent Living State Grants | 93.369 | COVID-19 | 121,081 | | 121,081 | 981,482 |
| ACL Assistive Technology | 93.464 | COVID-19 | 80,000 | | | 663,313 |
| Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution | 93.498 | COVID-19 | 18,375,663 | | | 18,375,663 |
| Low Income Household Water Assistance Program | 93.499 | COVID-19 | 19,392,738 | | 6,858 | 19,392,738 |
| MaryLee Allen Promoting Safe and Stable Families Program | 93.556 | COVID-19 | 1,054,048 | | 979,371 | 9,135,751 |
| Temporary Assistance for Needy Families | 93.558 | COVID-19 | 892,643 | | 892,643 | 172,871,139 |
| Low-Income Home Energy Assistance | 93.568 | COVID-19 | 25,764,368 | | 2,961,304 | 147,687,108 |
| Community Services Block Grant | 93.569 | COVID-19 | 4,160,081 | | 4,135,526 | 15,734,225 |
| Community-Based Child Abuse Prevention Grants | 93.590 | COVID-19 | 222,906 | | 214,357 | 1,193,095 |
| Chafee Education and Training Vouchers Program (ETV) | 93.599 | COVID-19 | 236,864 | | 236,864 | 540,841 |
| Developmental Disabilities Basic Support and Advocacy Grants | 93.630 | COVID-19 | 87,385 | | | 1,626,510 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services | 93.671 | COVID-19 | 543,662 | | 533,318 | 3,308,763 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | COVID-19 | 946,142 | | 916,395 | 2,181,446 |
| Mental and Behavioral Health Education and Training Grants | 93.732 | COVID-19 | 408,150 | | | 3,381,469 |
| Elder Abuse Prevention Interventions Program | 93.747 | COVID-19 | 2,072,682 | | 1,607,188 | 2,479,807 |
| Children's Health Insurance Program | 93.767 | COVID-19 | 25,414,747 | | | 449,541,905 |
| Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | COVID-19 | 681,464 | | | 8,496,335 |
| Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | COVID-19; S23-216-01 | 95,320 | | 95,320 | 8,496,335 |
| Block Grants for Community Mental Health Services | 93.958 | COVID-19 | 23,425,066 | | 19,883,131 | 23,522,973 |
| Total Stimulus | | | 377,088,939 | - | 77,292,587 | |
| Total Excluding Clusters Identified Below | | | 1,755,783,238 | 15,936,329 | 566,622,405 | |
| Aging Cluster: | | | | | | |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | | 19,846,080 | | 17,456,215 | 19,846,080 |
| Special Programs for the Aging, Title III, Part C, Nutrition Services | 93.045 | | 23,520,922 | | 23,517,064 | 23,520,922 |
| Nutrition Services Incentive Program | 93.053 | | 2,244,164 | | 2,244,164 | 2,244,164 |
| Total Aging Cluster | | | 45,611,166 | - | 43,217,443 | 45,611,166 |
| CCDF Cluster: | | | | | | |
| Child Care and Development Block Grant | 93.575 | | 415,995,686 | | 32,033,505 | 418,664,299 |
| Pass-Through From United Way of Greater Charlottesville | 93.575 | 23UWGCRRBRJMU | | 174,086 | | 418,664,299 |
| Pass-Through From Virginia Childhood Education Foundation | 93.575 | ARP04860 | | 110,838 | | 418,664,299 |
| Pass-Through From Virginia Early Childhood Foundation | 93.575 | 2102VACDC6 | | 2,333,004 | | 418,664,299 |
| Pass-Through From Virginia Early Childhood Foundation | 93.575 | ARP03636 | | 50,685 | | 418,664,299 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | | 23,929,735 | | 13,416,354 | 23,929,735 |
| Total CCDF Cluster | | | 439,925,421 | 2,668,613 | 45,449,859 | 442,594,034 |
| Head Start Cluster: | | | | | | |
| Head Start | 93.600 | | 396,283 | | 153,555 | 396,283 |
| Total Head Start Cluster | | | 396,283 | - | 153,555 | 396,283 |
| Medicaid Cluster: | | | | | | |
| State Medicaid Fraud Control Units | 93.775 | | 10,420,660 | | | 10,420,660 |
| State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare | 93.777 | | 5,683,338 | | | 5,683,338 |
| Medical Assistance Program | 93.778 | | 15,121,530,134 | | 79,991,658 | 15,121,530,134 |
| Total Medicaid Cluster | | | 15,137,634,132 | - | 79,991,658 | 15,137,634,132 |
| Student Financial Assistance Programs: | | | | | | |
| Nurse Faculty Loan Program (NFLP) | 93.264 | | 343,226 | | | 343,226 |
| Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students | 93.342 | | 657,351 | | | 657,351 |
| Nursing Student Loans | 93.364 | | 1,769,250 | | | 1,769,250 |
| Total Student Financial Assistance Programs | | | 2,769,827 | - | - | 2,769,827 |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Special Programs for the Aging, Title IV, and Title II, Discretionary Projects | 93.048 | | | | | 904,740 |
| Pass-Through From Georgia State University | 93.048 | | | 84,469 | | 904,740 |
| Sexual Risk Avoidance Education | 93.060 | | | | | 30,058 |
| Pass-Through From Johns Hopkins University | 93.060 | | | 30,058 | | 30,058 |
| Chronic Diseases: Research, Control, and Prevention | 93.068 | | | | | 4,155 |
| Pass-Through From New York University | 93.068 | | | 4,155 | | 4,155 |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | 93.074 | | 54,442 | | | 54,442 |
| Family Smoking Prevention and Tobacco Control Act Regulatory Research | 93.077 | | 2,872,681 | | 43,753 | 4,166,380 |
| Family Smoking Prevention and Tobacco Control Act Regulatory Research | 93.077 | E0003080/E0003062/E0003063/E0003106/E0003064/E0003074/E0003065/E0003237/E0002620/E0002849/E0002864/E0002865/E0002874/E0002875/E0002882/E0002885/E0002886/E0002932/E0002996 | 1,264,807 | | 1,264,807 | 4,166,380 |
| Pass-Through From Augusta University | 93.077 | 37044-1 | | 20,887 | | 4,166,380 |
| Pass-Through From Wake Forest University | 93.077 | 7345120110 | | 8,005 | | 4,166,380 |
| Blood Disorder Program: Prevention, Surveillance, and Research | 93.080 | | | | | 151,274 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.080 | | | 7,275 | | 151,274 |
| Pass-Through From Lehigh Valley Health Network | 93.080 | | | 10,906 | | 151,274 |
| Pass-Through From Lehigh Valley Hospital | 93.080 | ATHN_22_23_014 | | 2,998 | | 151,274 |
| Prevention of Disease, Disability, and Death by Infectious Diseases | 93.084 | | 318,960 | | 44,998 | 616,652 |
| Pass-Through From Center for Disease Dynamics, Economics & Policy | 93.084 | | | 146,922 | | 616,652 |
| Advancing System Improvements for Key Issues in Women's Health | 93.088 | | 216,805 | | | 1,185,511 |
| Food and Drug Administration Research | 93.103 | | 1,509,375 | | 192,468 | 4,014,880 |
| Food and Drug Administration Research | 93.103 | E0002947/E0003140/E0002373/E0002968/E0002360/E0002390/E0002415/E0002417/E0002799 | 486,544 | | 486,544 | 4,014,880 |
| Pass-Through From Hava Technologies, Limited Liability Company | 93.103 | | | 36,618 | | 4,014,880 |
| Pass-Through From National Institute for Pharmaceutical Technology & Education | 93.103 | NIPTE-U01-VC-2022-001 | | 73,000 | | 4,014,880 |
| Pass-Through From Vanderbilt University Medical Center | 93.103 | VUMC105945 | | 1,863 | | 4,014,880 |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | | 1,382,739 | | 21,525 | 16,394,455 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.110 | 27007-3209610519 CHOP/GRT-00002064/PO#20369610 | | 6,346 | | 16,394,455 |
| Pass-Through From Ferre Institute, Incorporated | 93.110 | | | 4,717 | | 16,394,455 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Lehigh Valley Health Network | 93.110 | | | 14,674 | | 16,394,455 |
| Pass-Through From Lehigh Valley Health Network | 93.110 | HRSA-22-23-014 | | 12,979 | | 16,394,455 |
| Pass-Through From The Children's Hospital Los Angeles | 93.110 | | | 1,934 | | 16,394,455 |
| Environmental Health | 93.113 | | 963,492 | | 185,473 | 1,289,062 |
| Pass-Through From New York University | 93.113 | | | 18,346 | | 1,289,062 |
| Pass-Through From University of New Mexico | 93.113 | 3RGN4 | | 158,600 | | 1,289,062 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.113 | | | 89,748 | | 1,289,062 |
| Pass-Through From University of Utah | 93.113 | | | 58,876 | | 1,289,062 |
| Oral Diseases and Disorders Research | 93.121 | | 4,843,118 | | | 5,679,515 |
| Oral Diseases and Disorders Research | 93.121 | E0003123/E0003098/E0003162/E0003100/E0003120/E0002443/E0002590/E0002811/E0002872 | 511,131 | | 511,131 | 5,679,515 |
| Pass-Through From Kennesaw State University | 93.121 | 1R15DE031428-01/A23-0040-0001/A23-0041-0001 | | 143,742 | | 5,679,515 |
| Pass-Through From The Regents of The University of California | 93.121 | | | 120,220 | | 5,679,515 |
| Pass-Through From University of Iowa | 93.121 | S01438 01 | | 41,171 | | 5,679,515 |
| Pass-Through From University of Texas Rio Grande Valley | 93.121 | | | 20,133 | | 5,679,515 |
| Nurse Anesthetist Traineeship | 93.124 | | 85,156 | | | 85,156 |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 | | 846,698 | | | 7,559,472 |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 | E0002990 | 6,075 | | 6,075 | 7,559,472 |
| Pass-Through From University of Alabama | 93.136 | A200193S001 | | 53,965 | | 7,559,472 |
| NIEHS Superfund Hazardous Substances_Basic Research and Education | 93.143 | | | | | 15,456 |
| Pass-Through From Johns Hopkins University | 93.143 | | | 15,456 | | 15,456 |
| HIV-Related Training and Technical Assistance | 93.145 | | | | | 287,352 |
| Pass-Through From University of Pittsburgh | 93.145 | MAAETC | | 204,156 | | 287,352 |
| Coordinated Services and Access to Research for Women, Infants, Children, and Youth | 93.153 | | 374,700 | | | 374,700 |
| Human Genome Research | 93.172 | | 313,981 | | | 670,075 |
| Pass-Through From Pennsylvania State University | 93.172 | | | 54,228 | | 670,075 |
| Pass-Through From Rutgers, The State University of New Jersey | 93.172 | | | 19,832 | | 670,075 |
| Pass-Through From The Broad Institute, Incorporated | 93.172 | | | 25,618 | | 670,075 |
| Pass-Through From University of California, San Diego | 93.172 | | | 256,416 | | 670,075 |
| Research Related to Deafness and Communication Disorders | 93.173 | | 2,141,110 | | 25,654 | 2,190,475 |
| Pass-Through From Baylor College of Medicine | 93.173 | | | 17,944 | | 2,190,475 |
| Pass-Through From University of South Carolina | 93.173 | | | 31,421 | | 2,190,475 |
| Telehealth Programs | 93.211 | | 347,698 | | 4,577 | 426,737 |
| Research and Training in Complementary and Integrative Health | 93.213 | | 1,018,794 | | 168,662 | 1,229,620 |
| Pass-Through From Cincinnati Children's Hospital | 93.213 | | | 7,029 | | 1,229,620 |
| Pass-Through From Edward Via College of Osteopathic Medicine | 93.213 | | | 144,289 | | 1,229,620 |
| Pass-Through From Old Dominion University Research Foundation | 93.213 | 22-126-100881-020 | | 21,054 | | 1,229,620 |
| Pass-Through From The Regents of The University of California | 93.213 | | | 38,454 | | 1,229,620 |
| Research on Healthcare Costs, Quality and Outcomes | 93.226 | | 1,695,047 | | | 2,238,984 |
| Research on Healthcare Costs, Quality and Outcomes | 93.226 | E0003040/E0003177/E0003026/E0002575/E0002651/E0002752/E0002786/E0002806 | 483,916 | | 483,916 | 2,238,984 |
| Pass-Through From The Trustees of The University of Pennsylvania | 93.226 | | | 17,182 | | 2,238,984 |
| Pass-Through From Tufts University | 93.226 | HH5422/1R01HS025422 | | 7,659 | | 2,238,984 |
| Pass-Through From University of Iowa | 93.226 | | | 30,127 | | 2,238,984 |
| Pass-Through From University of Pennsylvania | 93.226 | 584975 | | 5,053 | | 2,238,984 |
| National Center on Sleep Disorders Research | 93.233 | | 564,717 | | | 643,989 |
| Pass-Through From Johns Hopkins University | 93.233 | | | 76,382 | | 643,989 |
| Pass-Through From University of Washington | 93.233 | | | 2,890 | | 643,989 |
| Mental Health Research Grants | 93.242 | | 15,008,010 | | 2,858,280 | 17,532,250 |
| Mental Health Research Grants | 93.242 | E0003001/E0003173/E0002994/E0002985/E0002532/E0002506/E0002567/E0002683/E0002769/E0002827/E0002837/E0002854/E0002962/E0003018 | 938,308 | | 938,308 | 17,532,250 |
| Pass-Through From Case Western Reserve University | 93.242 | | | 36,756 | | 17,532,250 |
| Pass-Through From Columbia University | 93.242 | | | 43,307 | | 17,532,250 |
| Pass-Through From Dartmouth College | 93.242 | | | 23,746 | | 17,532,250 |
| Pass-Through From George Washington University | 93.242 | | | 318,068 | | 17,532,250 |
| Pass-Through From Johns Hopkins University | 93.242 | PO0002136/2003650210 | | 29,638 | | 17,532,250 |
| Pass-Through From Karolinska Institutet | 93.242 | KAROLINSKA INSTITUTE | | 35,910 | | 17,532,250 |
| Pass-Through From Michigan State University | 93.242 | | | 15,343 | | 17,532,250 |
| Pass-Through From Michigan State University | 93.242 | RC107173C | | 3,299 | | 17,532,250 |
| Pass-Through From Nurelm Incorporated | 93.242 | | | 39,202 | | 17,532,250 |
| Pass-Through From Oregon Research Institute | 93.242 | | | 27,625 | | 17,532,250 |
| Pass-Through From Research Triangle Institute | 93.242 | 1312021804366531L | | 63,712 | | 17,532,250 |
| Pass-Through From Rhode Island Hospital | 93.242 | | | 200,741 | | 17,532,250 |
| Pass-Through From RTI International | 93.242 | | | 69,692 | | 17,532,250 |
| Pass-Through From Texas A&M University | 93.242 | M2000751/M2102190 | | 8,176 | | 17,532,250 |
| Pass-Through From The Regents of The University of California | 93.242 | | | 62,753 | | 17,532,250 |
| Pass-Through From The Research Foundation of State University of New York | 93.242 | 100-1181791-97169 | | 12,703 | | 17,532,250 |
| Pass-Through From University of California, Los Angeles | 93.242 | | | 2,629 | | 17,532,250 |
| Pass-Through From University of California, Los Angeles | 93.242 | 2000 G ZC061/2000 g zm833 | | 112,298 | | 17,532,250 |
| Pass-Through From University of Iowa | 93.242 | | | 31,920 | | 17,532,250 |
| Pass-Through From University of Massachusetts Medical Center | 93.242 | | | 46,958 | | 17,532,250 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.242 | 5126088 | | 46,935 | | 17,532,250 |
| Pass-Through From University of Texas Health Science Center of San Antonio | 93.242 | | | 55,611 | | 17,532,250 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From University of Texas Southwestern Medical Center at Dallas | 93.242 | | | 125,834 | | 17,532,250 |
| Pass-Through From Vanderbilt University Medical Center | 93.242 | | | 21,749 | | 17,532,250 |
| Pass-Through From Washington State University | 93.242 | | | 103,132 | | 17,532,250 |
| Pass-Through From Washington University | 93.242 | | | 41,496 | | 17,532,250 |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | 37,055 | | | 2,404,046 |
| Geriatric Academic Career Awards Department of Health and Human Services | 93.250 | | 98,644 | | | 98,644 |
| Poison Center Support and Enhancement Grant | 93.253 | | 338,176 | | | 338,176 |
| Occupational Safety and Health Program | 93.262 | | 1,152,665 | | | 1,571,539 |
| Pass-Through From American Bureau of Shipping | 93.262 | | | 3,410 | | 1,571,539 |
| Pass-Through From Center for Construction Research and Training | 93.262 | | | 135,728 | | 1,571,539 |
| Pass-Through From Florida State University | 93.262 | | | 40,267 | | 1,571,539 |
| Pass-Through From Mary Imogene Bassett Hospital | 93.262 | | | 23,054 | | 1,571,539 |
| Pass-Through From University of California, San Francisco | 93.262 | | | 166,395 | | 1,571,539 |
| Pass-Through From University of Iowa | 93.262 | | | 21,386 | | 1,571,539 |
| Pass-Through From University of Kentucky | 93.262 | | | 1,385 | | 1,571,539 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.262 | | | 27,249 | | 1,571,539 |
| Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief | 93.266 | | | | | 27,408 |
| Pass-Through From University of Georgia | 93.266 | | | 27,408 | | 27,408 |
| Alcohol Research Programs | 93.273 | | 9,209,265 | | 162,201 | 10,183,101 |
| Alcohol Research Programs | 93.273 | E0003214/E0003051/E0002965/E0003041/E0003204/E0002414/E0002458/E0002470/E0002588/E0002907 | 575,975 | | 575,975 | 10,183,101 |
| Pass-Through From Rutgers The State University | 93.273 | 2120 | | 32,937 | | 10,183,101 |
| Pass-Through From Texas A&M University | 93.273 | M2300443 | | 100,973 | | 10,183,101 |
| Pass-Through From The Research Foundation of State University of New York | 93.273 | 100-1177113-95213 | | 65,193 | | 10,183,101 |
| Pass-Through From University of California, Irvine | 93.273 | | | 118,983 | | 10,183,101 |
| Pass-Through From University of Pittsburgh | 93.273 | | | 57,785 | | 10,183,101 |
| Pass-Through From Washington State University | 93.273 | WSU 138325 SPC002588 | | 21,990 | | 10,183,101 |
| Drug Abuse and Addiction Research Programs | 93.279 | | 23,688,533 | | 4,012,386 | 26,319,215 |
| Drug Abuse and Addiction Research Programs | 93.279 | E0003046/E0002966/E0003057/E0003042/E0003027/E0003044/E0003154/E0002999/E0003122/E0003095/E0003130/E0002537/E0002746/E0002820/E0002826/E0002880/E0002894/E0002927/E0002976 | 1,283,333 | | 1,283,333 | 26,319,215 |
| Pass-Through From Arizona State University | 93.279 | | | 15,834 | | 26,319,215 |
| Pass-Through From Beth Israel | 93.279 | | | 30,754 | | 26,319,215 |
| Pass-Through From Brightline Interactive | 93.279 | | | 10,248 | | 26,319,215 |
| Pass-Through From Case Western Reserve University | 93.279 | RES514705 AMEND 2 | | 145,976 | | 26,319,215 |
| Pass-Through From East Tennessee State University | 93.279 | | | 319,993 | | 26,319,215 |
| Pass-Through From Eastern Virginia Medical School | 93.279 | S110661-01 | | 17,415 | | 26,319,215 |
| Pass-Through From Fordham University | 93.279 | FORD0078-30290 | | 24,470 | | 26,319,215 |
| Pass-Through From Georgia State University | 93.279 | | | 15,259 | | 26,319,215 |
| Pass-Through From H. Lee Moffitt Cancer Center And Research Institute, Incorporated | 93.279 | | | 11,039 | | 26,319,215 |
| Pass-Through From Johns Hopkins University | 93.279 | | | 187,334 | | 26,319,215 |
| Pass-Through From Miriam Hospital | 93.279 | 710-7147067-1/710-7147113 | | 53,177 | | 26,319,215 |
| Pass-Through From Saint Louis University | 93.279 | 20823-43591 | | 10,878 | | 26,319,215 |
| Pass-Through From Scripps Research Institute | 93.279 | 5-54979 | | 26,674 | | 26,319,215 |
| Pass-Through From St. Joseph's Hospital and Medical Center | 93.279 | 32661VCU | | 842 | | 26,319,215 |
| Pass-Through From Syracuse University | 93.279 | 32568-06057-S01 | | 82,903 | | 26,319,215 |
| Pass-Through From University of California, San Diego | 93.279 | | | 44,483 | | 26,319,215 |
| Pass-Through From University of California. San Diego | 93.279 | 703931/KR 705718/703930 | | 71,957 | | 26,319,215 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.279 | 5112085 | | 52,244 | | 26,319,215 |
| Pass-Through From University of Pennsylvania | 93.279 | | | 652 | | 26,319,215 |
| Pass-Through From University of Pittsburgh | 93.279 | | | 61,309 | | 26,319,215 |
| Pass-Through From University of Pittsburgh | 93.279 | AWD00006300 | | 62,276 | | 26,319,215 |
| Pass-Through From University of Texas Medical Branch Galveston | 93.279 | 21-85260-01 | | 17,959 | | 26,319,215 |
| Pass-Through From Wake Forest University | 93.279 | WF-1901 | | 2,427 | | 26,319,215 |
| Pass-Through From Wake Forest University Health Sciences | 93.279 | | | 232 | | 26,319,215 |
| Pass-Through From Washington University | 93.279 | | | 81,014 | | 26,319,215 |
| Discovery and Applied Research for Technological Innovations to Improve Human Health | 93.286 | | 6,731,495 | | 1,280,714 | 7,216,379 |
| Pass-Through From Brigham Young University | 93.286 | | | 82,373 | | 7,216,379 |
| Pass-Through From Johns Hopkins University | 93.286 | | | 64,710 | | 7,216,379 |
| Pass-Through From Michigan Technological University | 93.286 | | | 10,000 | | 7,216,379 |
| Pass-Through From St. Jude Children's Research Hospital Incorporated | 93.286 | | | 70,470 | | 7,216,379 |
| Pass-Through From The Trustees of Columbia University in the City of New York | 93.286 | | | 6,385 | | 7,216,379 |
| Pass-Through From The Trustees of The University of Pennsylvania | 93.286 | | | 134,478 | | 7,216,379 |
| Pass-Through From University of Pittsburgh | 93.286 | | | 84,165 | | 7,216,379 |
| Pass-Through From Vanderbilt University Medical Center | 93.286 | | | 17,083 | | 7,216,379 |
| Minority Health and Health Disparities Research | 93.307 | | 3,682,157 | | 1,072,491 | 3,906,011 |
| Pass-Through From Northern Arizona University | 93.307 | 1005192-01 | | 15,101 | | 3,906,011 |
| Pass-Through From University of Alabama | 93.307 | A22-0106-S001 | | 65,372 | | 3,906,011 |
| Pass-Through From University of Arkansas for Medical Sciences | 93.307 | 55110/5540-VCU | | 8,238 | | 3,906,011 |
| Pass-Through From University of Illinois | 93.307 | 17931/18758 | | 82,260 | | 3,906,011 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.307 | | | 6,988 | | 3,906,011 |
| Trans-NIH Research Support | 93.310 | | 568,462 | | | 2,873,998 |
| Pass-Through From Gallaudet University | 93.310 | | | 43,972 | | 2,873,998 |
| Pass-Through From Mount Sinai School of Medicine | 93.310 | | | 2,099,873 | | 2,873,998 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Pennsylvania State University | 93.310 | | | 25,994 | | 2,873,998 |
| Pass-Through From University of Chicago | 93.310 | | | 64,206 | | 2,873,998 |
| Pass-Through From Vanderbilt University Medical Center | 93.310 | VUMC104988/VUMC109974 | | 63,525 | | 2,873,998 |
| Pass-Through From Yale University | 93.310 | | | 7,966 | | 2,873,998 |
| Rare Disorders: Research, Surveillance, Health Promotion, and Education | 93.315 | | 184,839 | | | 254,395 |
| Rare Disorders: Research, Surveillance, Health Promotion, and Education | 93.315 | E0003017 | 69,556 | | 69,556 | 254,395 |
| Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas | 93.319 | | 17,818 | | | 735,750 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | 93.323 | | 6,428 | | | 190,305,818 |
| Strengthening Public Health through Surveillance, Epidemiologic Research, Disease Detection and Prevention | 93.326 | | 919,266 | | 277,414 | 919,266 |
| National Center for Advancing Translational Sciences | 93.350 | | 10,783,247 | | 355,816 | 12,196,342 |
| National Center for Advancing Translational Sciences | 93.350 | 418996-19858 | 140,447 | | 140,447 | 12,196,342 |
| National Center for Advancing Translational Sciences | 93.350 | 418998-19858 | 6,955 | | 6,955 | 12,196,342 |
| National Center for Advancing Translational Sciences | 93.350 | 418999-19858 | 23,252 | | 23,252 | 12,196,342 |
| National Center for Advancing Translational Sciences | 93.350 | 419001-19858 | 26,587 | | 26,587 | 12,196,342 |
| National Center for Advancing Translational Sciences | 93.350 | E0003151/E0002974/E0002598/E0002788/E0002969 | 100,227 | | 100,227 | 12,196,342 |
| Pass-Through From Carilion Medical Center | 93.350 | | | 2,437 | | 12,196,342 |
| Pass-Through From CFD Research Corporation | 93.350 | | | 23,045 | | 12,196,342 |
| Pass-Through From Duke Clinical Research Institute | 93.350 | | | 129,114 | | 12,196,342 |
| Pass-Through From Duke University | 93.350 | | | 66,993 | | 12,196,342 |
| Pass-Through From Phase Incorporated | 93.350 | | | 1,914 | | 12,196,342 |
| Pass-Through From Regents of the University of Colorado | 93.350 | | | 20,823 | | 12,196,342 |
| Pass-Through From Regents of the University of Colorado | 93.350 | FY22.1126.064 | | 53,506 | | 12,196,342 |
| Pass-Through From University of Alabama at Birmingham | 93.350 | | | 19,740 | | 12,196,342 |
| Pass-Through From Vanderbilt University | 93.350 | | | 243,949 | | 12,196,342 |
| Research Infrastructure Programs | 93.351 | | 1,302,846 | | | 1,302,846 |
| 21st Century Cures Act - Beau Biden Cancer Moonshot | 93.353 | | 249,832 | | 110,199 | 531,218 |
| Pass-Through From Dana-Farber Cancer Institute, Incorporated | 93.353 | | | 281,386 | | 531,218 |
| Nurse Education, Practice Quality and Retention Grants | 93.359 | | 847,604 | | | 1,109,184 |
| Nurse Education, Practice Quality and Retention Grants | 93.359 | E0002862/E0002867/E0002887/E0002905 | 9,943 | | 9,943 | 1,109,184 |
| Nursing Research | 93.361 | | 2,015,562 | | 44,749 | 2,265,167 |
| Pass-Through From Barron Associates, Incorporated | 93.361 | | | 37,082 | | 2,265,167 |
| Pass-Through From Children's Hospital Medical Center | 93.361 | | | 151,575 | | 2,265,167 |
| Pass-Through From Emory University | 93.361 | | | 28,346 | | 2,265,167 |
| Pass-Through From Health Research, Incorporated | 93.361 | | | 5,064 | | 2,265,167 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.361 | | | 26,914 | | 2,265,167 |
| Pass-Through From University of Tennessee | 93.361 | | | 624 | | 2,265,167 |
| ACL Independent Living State Grants | 93.369 | | 337,081 | | | 981,482 |
| ACL Independent Living State Grants | 93.369 | E0003152 | 15,671 | | 15,671 | 981,482 |
| Cancer Cause and Prevention Research | 93.393 | | 5,947,977 | | 380,440 | 8,163,000 |
| Cancer Cause and Prevention Research | 93.393 | E0003010/E0003136/E0003033/E0003156/E0003133/E0003102/E0003143/E0003137/E0002446/E0002484/E0002568/E0002856/E0002856/E0002857/E0002857/E0002863 | 637,381 | | 637,381 | 8,163,000 |
| Pass-Through From Alfred I. Dupont Hospital for Children | 93.393 | | | 245,118 | | 8,163,000 |
| Pass-Through From CairnSurgical, Incorporated | 93.393 | | | 18,191 | | 8,163,000 |
| Pass-Through From Emory University | 93.393 | | | 15,393 | | 8,163,000 |
| Pass-Through From George Washington University | 93.393 | | | 39,833 | | 8,163,000 |
| Pass-Through From Georgetown University | 93.393 | 424855_GR424471-VCU | | 49,431 | | 8,163,000 |
| Pass-Through From Health Research Incorporated Roswell Park Division | 93.393 | | | 32,235 | | 8,163,000 |
| Pass-Through From Medical University of South Carolina | 93.393 | | | 183,842 | | 8,163,000 |
| Pass-Through From NRG Oncology Foundation, Incorporated | 93.393 | | | 758 | | 8,163,000 |
| Pass-Through From Research Foundation of The City University of New York | 93.393 | | | 4,351 | | 8,163,000 |
| Pass-Through From The Ohio State University | 93.393 | | | 254,465 | | 8,163,000 |
| Pass-Through From Tufts Medical Center Incorporated | 93.393 | | | 10,787 | | 8,163,000 |
| Pass-Through From University of Arizona | 93.393 | | | 124,715 | | 8,163,000 |
| Pass-Through From University of Florida | 93.393 | | | 7,684 | | 8,163,000 |
| Pass-Through From University of Florida | 93.393 | SUB00003736 | | 1,962 | | 8,163,000 |
| Pass-Through From University of Minnesota | 93.393 | | | 270,218 | | 8,163,000 |
| Pass-Through From University of Pittsburgh | 93.393 | | | 18,495 | | 8,163,000 |
| Pass-Through From University of Texas at Austin | 93.393 | UTAUS-SUB00000651 | | 205,038 | | 8,163,000 |
| Pass-Through From University of Washington | 93.393 | | | 12,981 | | 8,163,000 |
| Pass-Through From Vanderbilt University Medical Center | 93.393 | | | 82,145 | | 8,163,000 |
| Cancer Detection and Diagnosis Research | 93.394 | | 2,821,303 | | 752,611 | 3,695,251 |
| Cancer Detection and Diagnosis Research | 93.394 | E0003093 | 161,695 | | 161,695 | 3,695,251 |
| Pass-Through From Arizona State University | 93.394 | | | 16,084 | | 3,695,251 |
| Pass-Through From CairnSurgical, Incorporated | 93.394 | | | 1,701 | | 3,695,251 |
| Pass-Through From Eastern Virginia Medical School | 93.394 | S110281-02 | | 12,282 | | 3,695,251 |
| Pass-Through From Johns Hopkins University | 93.394 | | | 5,009 | | 3,695,251 |
| Pass-Through From Regents of the University of California, San Francisco | 93.394 | | | 37,965 | | 3,695,251 |
| Pass-Through From St. Jude Children's Research Hospital Incorporated | 93.394 | | | 185,102 | | 3,695,251 |
| Pass-Through From University of Arizona | 93.394 | | | 28,359 | | 3,695,251 |
| Pass-Through From University of Washington | 93.394 | | | 97,709 | | 3,695,251 |
| Pass-Through From University of Wisconsin-Madison | 93.394 | | | 195,590 | | 3,695,251 |
| Pass-Through From Washington University | 93.394 | | | 132,452 | | 3,695,251 |
| Cancer Treatment Research | 93.395 | | 11,511,985 | | 1,169,655 | 13,255,032 |
| Cancer Treatment Research | 93.395 | E0003060/E0003073/E0003052/E0002247/E0002909 | 100,623 | | 100,623 | 13,255,032 |
| Pass-Through From Alliance for Clinical Trials in Oncology Foundation | 93.395 | | | 276 | | 13,255,032 |
| Pass-Through From Brachyfoam, Limited Liability Company | 93.395 | | | 18,265 | | 13,255,032 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.395 | U10CA098543 | | 10,245 | | 13,255,032 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Curators of the University of Missouri | 93.395 | | | 20,989 | | 13,255,032 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.395 | | | 98,560 | | 13,255,032 |
| Pass-Through From Johns Hopkins University | 93.395 | | | 259,453 | | 13,255,032 |
| Pass-Through From Michigan State University | 93.395 | | | 36,824 | | 13,255,032 |
| Pass-Through From NRG Oncology Foundation Incorporated | 93.395 | NRG BN001/NRG-HN004/NRG-BEAR-GY10/NRG BEAR GY9 | | 86,607 | | 13,255,032 |
| Pass-Through From NRG Oncology Foundation, Incorporated | 93.395 | | | 2,462 | | 13,255,032 |
| Pass-Through From Parabon Nanolabs, Incorporated | 93.395 | | | 71,991 | | 13,255,032 |
| Pass-Through From Public Health Institute | 93.395 | | | 16,673 | | 13,255,032 |
| Pass-Through From Rutgers, The State University of New Jersey | 93.395 | | | 63,433 | | 13,255,032 |
| Pass-Through From Saint Louis University | 93.395 | A01750-15580 | | 6,457 | | 13,255,032 |
| Pass-Through From The University of Texas | 93.395 | UNIV OF TEXAS 3001325283 | | 16,497 | | 13,255,032 |
| Pass-Through From The University of Vermont | 93.395 | FP00012683 | | 224,704 | | 13,255,032 |
| Pass-Through From University Health Network | 93.395 | 410002753/NCI 9984 | | 6,685 | | 13,255,032 |
| Pass-Through From University of Central Florida | 93.395 | 22206099-01 UNIV OF CENTRAL FL/69016060-01 | | 60,924 | | 13,255,032 |
| Pass-Through From University of Florida | 93.395 | SUB00002720 | | 67,180 | | 13,255,032 |
| Pass-Through From University of Tennessee | 93.395 | | | 13,882 | | 13,255,032 |
| Pass-Through From Wake Forest University | 93.395 | | | 78,553 | | 13,255,032 |
| Pass-Through From Wake Forest University | 93.395 | 1624-32058-11000001228 | | 71,265 | | 13,255,032 |
| Pass-Through From Wake Forest University Health Sciences | 93.395 | | | 410,499 | | 13,255,032 |
| Cancer Biology Research | 93.396 | | 8,596,260 | | 677,331 | 9,284,203 |
| Cancer Biology Research | 93.396 | E0002440/E0002508/E0002604/E0002712/E0002789/E0002923/E0002991 | 154,922 | | 154,922 | 9,284,203 |
| Pass-Through From Acomhal Research Incorporated | 93.396 | | | 43,448 | | 9,284,203 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.396 | | | 70,598 | | 9,284,203 |
| Pass-Through From Northwestern University | 93.396 | | | 53,067 | | 9,284,203 |
| Pass-Through From The Ohio State University | 93.396 | | | 15,794 | | 9,284,203 |
| Pass-Through From The Pennsylvania State University | 93.396 | | | 24,157 | | 9,284,203 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.396 | | | 264,942 | | 9,284,203 |
| Pass-Through From Washington University | 93.396 | WU-22-0496 | | 61,015 | | 9,284,203 |
| Cancer Centers Support Grants | 93.397 | | 5,009,314 | | | 6,525,837 |
| Pass-Through From Case Western Reserve University | 93.397 | | | 79,607 | | 6,525,837 |
| Pass-Through From Medical University of South Carolina | 93.397 | A00-3431-S003/A00-3431-S004 | | 16,597 | | 6,525,837 |
| Pass-Through From University of Florida | 93.397 | SUB00002720 | | 7 | | 6,525,837 |
| Pass-Through From University of Kentucky | 93.397 | 3210001349-21-196/3210001349-23-101/3210001349-23-103/PO7800006635/3210001349-20-078 | | 83,954 | | 6,525,837 |
| Cancer Research Manpower | 93.398 | | 1,847,953 | | | 1,848,124 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.398 | | | 171 | | 1,848,124 |
| Cancer Control | 93.399 | | 1,996,478 | | | 2,565,661 |
| Cancer Control | 93.399 | E0002967/E0003015/E0003043/E0003022 | 558,953 | | 558,953 | 2,565,661 |
| Pass-Through From NRG Oncology Foundation Incorporated | 93.399 | NRG GY018/NCORP-LOUGHAN-GY7 | | 10,230 | | 2,565,661 |
| Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | 93.421 | | | | | 883,932 |
| Pass-Through From Council of State And Territorial Epidemiologists, Incorporated | 93.421 | | | 192,404 | | 883,932 |
| Pass-Through From Johns Hopkins University | 93.421 | | | 9,938 | | 883,932 |
| Pass-Through From The National Association of Chronic Disease Directors | 93.421 | | | 45,158 | | 883,932 |
| ACL National Institute on Disability, Independent Living, and Rehabilitation Research | 93.433 | | 2,372,490 | | | 3,537,594 |
| ACL National Institute on Disability, Independent Living, and Rehabilitation Research | 93.433 | E0002913/E0002904/E0003113/E0003115/E0002912/E0003287/E0003128/E0003114/E0003118/E0002708/E0002895/E0002896/E0002897/E0002898/E0002900/E0002943/E0002944 | 963,746 | | 963,746 | 3,537,594 |
| Pass-Through From American Institutes for Research in the Behavioral Sciences | 93.433 | | | 5,480 | | 3,537,594 |
| Pass-Through From Craig Hospital | 93.433 | 2694-VCUBY1 | | 3,618 | | 3,537,594 |
| Pass-Through From Indiana University | 93.433 | INDIANA UNIVERSITY 8700 | | 7,194 | | 3,537,594 |
| Pass-Through From The Ohio State University | 93.433 | GR125031 | | 61,929 | | 3,537,594 |
| Pass-Through From University of Montana | 93.433 | | | 52,985 | | 3,537,594 |
| Alzheimer's Disease Program Initiative (ADPI) | 93.470 | | 309,747 | | | 340,052 |
| Alzheimer's Disease Program Initiative (ADPI) | 93.470 | E0003135/E0002982 | 30,305 | | 30,305 | 340,052 |
| Congressional Directives | 93.493 | | 1,577,651 | | | 1,577,651 |
| Community Health Workers for Public Health Response and Resilient | 93.495 | | | | | 537,046 |
| Pass-Through From Institute for Public Health Innovation | 93.495 | | | 140,491 | | 537,046 |
| Family to Family Health Information Centers | 93.504 | | 15,125 | | | 79,082 |
| Child Support Enforcement Research | 93.564 | | 54,773 | | | 185,640 |
| Community-Based Child Abuse Prevention Grants | 93.590 | | 5,801 | | | 1,193,095 |
| Developmental Disabilities Basic Support and Advocacy Grants | 93.630 | | 14,530 | | | 1,626,510 |
| Developmental Disabilities Projects of National Significance | 93.631 | | 206,012 | | | 582,915 |
| Certified Community Behavioral Health Clinic Expansion Grants | 93.696 | | | | | 136,106 |
| Pass-Through From Mount Rogers Community Services Board | 93.696 | | | 53,882 | | 136,106 |
| Pass-Through From New River Valley Community Services | 93.696 | | | 82,224 | | 136,106 |
| ARRA -Grants to Health Center Programs | 93.703 | | | | | 13,948 |
| Pass-Through From Barron Associates, Incorporated | 93.703 | | | 13,948 | | 13,948 |
| Mental and Behavioral Health Education and Training Grants | 93.732 | | 522,428 | | | 3,381,469 |
| Elder Abuse Prevention Interventions Program | 93.747 | | 6,076 | | | 2,479,807 |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 93.779 | | 357,289 | | | 532,561 |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 93.779 | E0003245 | 175,272 | | 175,272 | 532,561 |
| Section 223 Demonstration Programs to Improve Community Mental Health Services | 93.829 | | | | | 53,592 |
| Pass-Through From Mount Rogers Community Services Board | 93.829 | | | 53,592 | | 53,592 |
| Cardiovascular Diseases Research | 93.837 | | 31,318,392 | | 2,749,813 | 34,401,134 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Cardiovascular Diseases Research | 93.837 | 1R15HL45530-01A1 | 60,252 | | 60,252 | 34,401,134 |
| Cardiovascular Diseases Research | 93.837 | E0003082/E0003083/E0002266/E0002785/E0002881/E0002884/E0002919 | 148,255 | | 148,255 | 34,401,134 |
| Pass-Through From Augusta University | 93.837 | | | 633,227 | | 34,401,134 |
| Pass-Through From Baylor College of Medicine | 93.837 | | | 9,471 | | 34,401,134 |
| Pass-Through From Board of Regents of the University of Michigan | 93.837 | | | 17,043 | | 34,401,134 |
| Pass-Through From Board of Regents of the University of Nebraska | 93.837 | | | 21,976 | | 34,401,134 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.837 | | | 71,940 | | 34,401,134 |
| Pass-Through From Cincinnati Children's Hospital | 93.837 | | | 33,454 | | 34,401,134 |
| Pass-Through From Fred Hutchinson Cancer Center | 93.837 | | | 33,777 | | 34,401,134 |
| Pass-Through From George Washington University | 93.837 | | | 84,304 | | 34,401,134 |
| Pass-Through From Harvard Pilgrim Health Care Incorporated | 93.837 | | | 97,240 | | 34,401,134 |
| Pass-Through From Joslin Diabetes Center Incorporated | 93.837 | | | 3,987 | | 34,401,134 |
| Pass-Through From Massachusetts General Hospital | 93.837 | | | 70,594 | | 34,401,134 |
| Pass-Through From Massachusetts General Hospital | 93.837 | REPRIEVE A5332 | | 12,519 | | 34,401,134 |
| Pass-Through From National Marrow Donor Program | 93.837 | | | 518 | | 34,401,134 |
| Pass-Through From NovoMedix Limited Liability Company | 93.837 | NOVOMEDIX | | 270,744 | | 34,401,134 |
| Pass-Through From RTI International | 93.837 | | | 26,920 | | 34,401,134 |
| Pass-Through From Selsym Biotech, Incorporated | 93.837 | | | 93,916 | | 34,401,134 |
| Pass-Through From State of Maryland | 93.837 | | | 11,589 | | 34,401,134 |
| Pass-Through From The Ohio State University | 93.837 | | | 14,400 | | 34,401,134 |
| Pass-Through From The Ohio State University | 93.837 | 60072816 | | 10,465 | | 34,401,134 |
| Pass-Through From The Research Foundation of State University of New York | 93.837 | 100-1091654-93310/100-1091654-90560 | | 8,467 | | 34,401,134 |
| Pass-Through From The Trustees of Columbia University in the City of New York | 93.837 | | | 61,225 | | 34,401,134 |
| Pass-Through From Trustees of Boston University | 93.837 | | | 243,229 | | 34,401,134 |
| Pass-Through From Trustees of Indiana University | 93.837 | | | 4,708 | | 34,401,134 |
| Pass-Through From University of Alabama | 93.837 | 000533801-SP002-SC002 | | 3,459 | | 34,401,134 |
| Pass-Through From University of California, San Francisco | 93.837 | | | 141,928 | | 34,401,134 |
| Pass-Through From University of Connecticut | 93.837 | | | 217,790 | | 34,401,134 |
| Pass-Through From University of Florida | 93.837 | | | 1,966 | | 34,401,134 |
| Pass-Through From University of Houston | 93.837 | R-22-0107 | | 7,575 | | 34,401,134 |
| Pass-Through From University of Houston System | 93.837 | R220000041 AMENDMENT 1 | | 186,410 | | 34,401,134 |
| Pass-Through From University of Michigan | 93.837 | SUBK00012878 | | 14,022 | | 34,401,134 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.837 | | | 99,184 | | 34,401,134 |
| Pass-Through From University of Rochester | 93.837 | | | 11,686 | | 34,401,134 |
| Pass-Through From University of Washington | 93.837 | | | 26,920 | | 34,401,134 |
| Pass-Through From Vanderbilt University Medical Center | 93.837 | | | 49,564 | | 34,401,134 |
| Pass-Through From Wake Forest University | 93.837 | | | 87,559 | | 34,401,134 |
| Pass-Through From Wake Forest University | 93.837 | 1384-32491-11000000760 | | 125,359 | | 34,401,134 |
| Pass-Through From Wake Forest University Health Sciences | 93.837 | | | 53,830 | | 34,401,134 |
| Pass-Through From Washington University | 93.837 | WU-2-0121 | | 10,986 | | 34,401,134 |
| Lung Diseases Research | 93.838 | | 5,675,501 | | 602,984 | 11,699,172 |
| Lung Diseases Research | 93.838 | E0002689/E0003058/E0003054/E0003144/E0003160 | 624,813 | | 624,813 | 11,699,172 |
| Pass-Through From Ann & Robert H. Lurie Children's Hospital of Chicago | 93.838 | | | 168,522 | | 11,699,172 |
| Pass-Through From Board of Regents of the University of Michigan | 93.838 | | | 71,060 | | 11,699,172 |
| Pass-Through From Brigham & Women's Hospital, Incorporated | 93.838 | | | 5,676 | | 11,699,172 |
| Pass-Through From Cornell University | 93.838 | | | 2,688,620 | | 11,699,172 |
| Pass-Through From Covenant Therapeutics, Limited Liability Company | 93.838 | | | 7,821 | | 11,699,172 |
| Pass-Through From Duke University | 93.838 | | | 4,887 | | 11,699,172 |
| Pass-Through From Health in Color, Incorporated | 93.838 | | | 12,513 | | 11,699,172 |
| Pass-Through From Icahn School of Medicine at Mount Sinai | 93.838 | | | 195,638 | | 11,699,172 |
| Pass-Through From Massachusetts General Hospital | 93.838 | 239080 | | 20,851 | | 11,699,172 |
| Pass-Through From New York University | 93.838 | PATHO-PH2-SUB_26_23/OT2HL161847-01/AWARD NO. PATHO-PH1-SUB _09_22/PED-10-22 | | 1,407,944 | | 11,699,172 |
| Pass-Through From Regents of the University of Colorado | 93.838 | | | 126,475 | | 11,699,172 |
| Pass-Through From Rhode Island Hospital | 93.838 | FP15040 RIH 7137715 | | 141 | | 11,699,172 |
| Pass-Through From Tega Therapeutics | 93.838 | TEGA THERAPEUTICS, INC | | 34,182 | | 11,699,172 |
| Pass-Through From The Trustees of Columbia University in the City of New York | 93.838 | | | 48,303 | | 11,699,172 |
| Pass-Through From The Trustees of The University of Pennsylvania | 93.838 | | | 606 | | 11,699,172 |
| Pass-Through From Trustees of Indiana University | 93.838 | | | 36,423 | | 11,699,172 |
| Pass-Through From University of California. San Diego | 93.838 | KR 705113 | | 169,452 | | 11,699,172 |
| Pass-Through From University of Maryland | 93.838 | | | 118,016 | | 11,699,172 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.838 | | | 3,078 | | 11,699,172 |
| Pass-Through From University of Pennsylvania | 93.838 | | | 7,695 | | 11,699,172 |
| Pass-Through From University of Pittsburgh | 93.838 | | | 8,220 | | 11,699,172 |
| Pass-Through From University of Rhode Island | 93.838 | | | 31,172 | | 11,699,172 |
| Pass-Through From Wake Forest University | 93.838 | 299-101300-Z11461/134-101300-Z18422/1452-30011-110000001092/ASTER PROTOCOL | | 167,192 | | 11,699,172 |
| Pass-Through From Wake Forest University Health Sciences | 93.838 | | | 64,371 | | 11,699,172 |
| Blood Diseases and Resources Research | 93.839 | | 4,684,518 | | 140,783 | 7,002,845 |
| Blood Diseases and Resources Research | 93.839 | E0002876 | 121,363 | | 121,363 | 7,002,845 |
| Pass-Through From Augusta University | 93.839 | | | 2,865 | | 7,002,845 |
| Pass-Through From Augusta University | 93.839 | 33737-35 | | 3,446 | | 7,002,845 |
| Pass-Through From Blood Center of Wisconsin | 93.839 | | | 389,350 | | 7,002,845 |
| Pass-Through From Coriell Institute for Medical Research | 93.839 | | | 18,155 | | 7,002,845 |
| Pass-Through From North Carolina State University | 93.839 | | | 63,437 | | 7,002,845 |
| Pass-Through From Regents of the University of Colorado | 93.839 | | | 317,399 | | 7,002,845 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From The Scripps Research Institute | 93.839 | | | 96,378 | | 7,002,845 |
| Pass-Through From The Trustees of Columbia University in the City of New York | 93.839 | | | 438,706 | | 7,002,845 |
| Pass-Through From University of Colorado | 93.839 | | | 313,823 | | 7,002,845 |
| Pass-Through From University of Maryland | 93.839 | 20795 | | 62,152 | | 7,002,845 |
| Pass-Through From University of Pittsburgh | 93.839 | AWD00000392-134345-10/AWD00000392 (135873-11) | | 12,520 | | 7,002,845 |
| Pass-Through From Versiti Wisconsin Incorporated | 93.839 | 1001366-3_VCU/VERSITI BLOOD CENTER WISCONSIN | | 478,723 | | 7,002,845 |
| Pass-Through From Washington University | 93.839 | | | 10 | | 7,002,845 |
| Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders | 93.840 | | 336,546 | | | 817,303 |
| Pass-Through From University of Illinois | 93.840 | 18242 | | 21,487 | | 817,303 |
| Pass-Through From Vanderbilt University | 93.840 | VUMC102448 | | 61,792 | | 817,303 |
| Pass-Through From Vanderbilt University Medical Center | 93.840 | | | 309,259 | | 817,303 |
| Pass-Through From Vanderbilt University Medical Center | 93.840 | VUMC97235 | | 88,219 | | 817,303 |
| Arthritis, Musculoskeletal and Skin Diseases Research | 93.846 | | 5,163,497 | | 542,850 | 6,401,163 |
| Arthritis, Musculoskeletal and Skin Diseases Research | 93.846 | E0002372 | 175,771 | | 175,771 | 6,401,163 |
| Pass-Through From Indiana University | 93.846 | 9277_VCU | | 85,566 | | 6,401,163 |
| Pass-Through From Johns Hopkins University | 93.846 | | | 106,540 | | 6,401,163 |
| Pass-Through From Northwestern University | 93.846 | 60058648 VCU/60059122 VCU | | 101,019 | | 6,401,163 |
| Pass-Through From Springbok, Incorporated | 93.846 | | | 1,793 | | 6,401,163 |
| Pass-Through From Trustees of Boston University | 93.846 | | | 106,659 | | 6,401,163 |
| Pass-Through From TYBR Health, Incorporated | 93.846 | | | 1,128 | | 6,401,163 |
| Pass-Through From University of Colorado | 93.846 | | | 322,096 | | 6,401,163 |
| Pass-Through From University of Pittsburgh | 93.846 | | | 4,217 | | 6,401,163 |
| Pass-Through From University of Rochester | 93.846 | 417642-G/(P50 PROJECT 2)/417865-G/SUB00000488 / UR FAO GR533125/SUB00000487/ UR FAO GR533127 | | 188,269 | | 6,401,163 |
| Pass-Through From University of Texas Health at Houston | 93.846 | SA0001656 | | 133,139 | | 6,401,163 |
| Pass-Through From Washington University | 93.846 | | | 11,469 | | 6,401,163 |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | 24,157,133 | | 2,288,242 | 26,988,120 |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | E0003150/E0003129/E0003020/E0003134/E0003087/E0002121/E0002122/E0002290 | 488,452 | | 488,452 | 26,988,120 |
| Pass-Through From Augusta University | 93.847 | | | 35,447 | | 26,988,120 |
| Pass-Through From Baylor College of Medicine | 93.847 | | | 96,596 | | 26,988,120 |
| Pass-Through From Beth Israel Deaconess Medical Center, Incorporated | 93.847 | | | 63,712 | | 26,988,120 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.847 | | | 14,721 | | 26,988,120 |
| Pass-Through From Drexel University | 93.847 | | | 14,085 | | 26,988,120 |
| Pass-Through From Duke University | 93.847 | | | 67,397 | | 26,988,120 |
| Pass-Through From Indiana University | 93.847 | 8898-VCU/8431-VCU PO 0468449 | | 108,239 | | 26,988,120 |
| Pass-Through From Johns Hopkins University | 93.847 | 2005768635 | | 25,772 | | 26,988,120 |
| Pass-Through From Joslin Diabetes Center Incorporated | 93.847 | | | 19,938 | | 26,988,120 |
| Pass-Through From Oregon Health & Science University | 93.847 | | | 6,785 | | 26,988,120 |
| Pass-Through From Regents of the University of Colorado | 93.847 | | | 91,969 | | 26,988,120 |
| Pass-Through From Research Institute at Nationwide Children's Hospital | 93.847 | | | 16,373 | | 26,988,120 |
| Pass-Through From Roswell Park Cancer Institute | 93.847 | | | 18,889 | | 26,988,120 |
| Pass-Through From The Children's Hospital Corporation | 93.847 | | | 257,567 | | 26,988,120 |
| Pass-Through From The Medical University of South Carolina | 93.847 | | | 39,183 | | 26,988,120 |
| Pass-Through From The Trustees of The University of Pennsylvania | 93.847 | | | 91,418 | | 26,988,120 |
| Pass-Through From University of Alabama at Birmingham | 93.847 | | | 41,593 | | 26,988,120 |
| Pass-Through From University of Cincinnati | 93.847 | | | 827 | | 26,988,120 |
| Pass-Through From University of Connecticut | 93.847 | 378741 | | 39,558 | | 26,988,120 |
| Pass-Through From University of Iowa | 93.847 | | | 51,859 | | 26,988,120 |
| Pass-Through From University of Kentucky Research Foundation | 93.847 | 3200003508-22-148 | | 81,377 | | 26,988,120 |
| Pass-Through From University of Maryland, Baltimore | 93.847 | | | 1,211 | | 26,988,120 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.847 | | | 58,250 | | 26,988,120 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.847 | 5120535/5124229/5117456 | | 70,017 | | 26,988,120 |
| Pass-Through From University of Rochester | 93.847 | | | 184,108 | | 26,988,120 |
| Pass-Through From University of South Carolina | 93.847 | | | 40,405 | | 26,988,120 |
| Pass-Through From University of South Florida | 93.847 | | | 353,915 | | 26,988,120 |
| Pass-Through From University of South Florida | 93.847 | 6163-1082-31 | | 5,743 | | 26,988,120 |
| Pass-Through From University of Tennessee Health Science Center | 93.847 | | | 9,589 | | 26,988,120 |
| Pass-Through From University of Washington | 93.847 | | | 43,839 | | 26,988,120 |
| Pass-Through From Vanderbilt University | 93.847 | VUMC96459/VUMC96194 | | 76,936 | | 26,988,120 |
| Pass-Through From Wake Forest University | 93.847 | 101750-119550/292-101750-119551 | | 19,432 | | 26,988,120 |
| Pass-Through From Washington University | 93.847 | | | 17,564 | | 26,988,120 |
| Pass-Through From Yale University | 93.847 | | | 249,221 | | 26,988,120 |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 27,074,194 | | 2,720,412 | 30,307,219 |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | E0003099/E0003198/E0003105/E0003238/E0002413/E0002426/E0002546/E0002713/E0002716/E0002720 | 243,901 | | 243,901 | 30,307,219 |
| Pass-Through From Barron Associates, Incorporated | 93.853 | | | 1,512 | | 30,307,219 |
| Pass-Through From BioCircuit Technologies | 93.853 | BIOCIRCUIT | | 8,933 | | 30,307,219 |
| Pass-Through From Brown University | 93.853 | | | 16,452 | | 30,307,219 |
| Pass-Through From Carina Medical Limited Liability Company | 93.853 | | | 41,352 | | 30,307,219 |
| Pass-Through From Case Western Reserve University | 93.853 | | | 112,223 | | 30,307,219 |
| Pass-Through From Children's Research Institute | 93.853 | | | 110,544 | | 30,307,219 |
| Pass-Through From Children's Research Institute | 93.853 | 30003963-27 | | 8,000 | | 30,307,219 |
| Pass-Through From Cincinnati Children's Hospital | 93.853 | 137754 | | 265 | | 30,307,219 |
| Pass-Through From Duke University | 93.853 | DUKE UNIVERSITY A032632 | | 12,401 | | 30,307,219 |
| Pass-Through From Emory University | 93.853 | 1R01NS102306-01 | | 23,345 | | 30,307,219 |
| Pass-Through From Emory University | 93.853 | A760148 | | 6,686 | | 30,307,219 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Fred Hutchinson Cancer Research Center | 93.853 | | | 14,032 | | 30,307,219 |
| Pass-Through From Georgetown University | 93.853 | | | 109,739 | | 30,307,219 |
| Pass-Through From Georgia State University | 93.853 | | | 109,700 | | 30,307,219 |
| Pass-Through From Health Quality Innovators | 93.853 | 1P1CMS331587-01-00 | | 48,223 | | 30,307,219 |
| Pass-Through From Johns Hopkins University | 93.853 | | | 229,910 | | 30,307,219 |
| Pass-Through From Massachusetts General Hospital | 93.853 | | | 105,985 | | 30,307,219 |
| Pass-Through From Massachusetts General Hospital | 93.853 | EN20-01 MASS GEN HOSPITAL | | 987 | | 30,307,219 |
| Pass-Through From Mayo Clinic | 93.853 | | | 161,123 | | 30,307,219 |
| Pass-Through From Mayo Clinic Jacksonville | 93.853 | | | 1,249 | | 30,307,219 |
| Pass-Through From Medstar Health Research Institute | 93.853 | | | 26,008 | | 30,307,219 |
| Pass-Through From Rivanna Medical Limited Liability Company | 93.853 | | | 21,667 | | 30,307,219 |
| Pass-Through From Salk Institute for Biological Studies | 93.853 | | | 398,951 | | 30,307,219 |
| Pass-Through From Southern Research | 93.853 | | | 129,198 | | 30,307,219 |
| Pass-Through From The Ohio State University | 93.853 | GR129027 SPC-1000007023/SPC-1000006287/GR126637 | | 407,871 | | 30,307,219 |
| Pass-Through From University of Alabama at Birmingham | 93.853 | | | 145,938 | | 30,307,219 |
| Pass-Through From University of Cincinnati | 93.853 | | | 176,058 | | 30,307,219 |
| Pass-Through From University of Cincinnati | 93.853 | 012043-138778 ASPIRE/012765-138778 FASTEST | | 10,872 | | 30,307,219 |
| Pass-Through From University of Iowa | 93.853 | | | 30,715 | | 30,307,219 |
| Pass-Through From University of Miami | 93.853 | | | 48,063 | | 30,307,219 |
| Pass-Through From University of Michigan | 93.853 | SUBK00018166 | | 110,656 | | 30,307,219 |
| Pass-Through From University of Pennsylvania | 93.853 | 581679 -AMENDMENT 2 | | 446 | | 30,307,219 |
| Pass-Through From University of Pittsburgh | 93.853 | | | 160,370 | | 30,307,219 |
| Pass-Through From University of Rochester | 93.853 | 417789/URFAO:GR510792 | | 9,313 | | 30,307,219 |
| Pass-Through From University of Southern California | 93.853 | | | 32,429 | | 30,307,219 |
| Pass-Through From University of Texas at San Antonio | 93.853 | 1000003959 | | 560 | | 30,307,219 |
| Pass-Through From University of Utah | 93.853 | | | 87,338 | | 30,307,219 |
| Pass-Through From Yale University | 93.853 | | | 70,010 | | 30,307,219 |
| Allergy and Infectious Diseases Research | 93.855 | | 41,452,286 | | 2,756,150 | 46,819,934 |
| Allergy and Infectious Diseases Research | 93.855 | E0003008 | 39,431 | | 39,431 | 46,819,934 |
| Pass-Through From Albert Einstein College of Medicine BronxCreed | 93.855 | RFA-A1-20-023 | | 20,008 | | 46,819,934 |
| Pass-Through From Arizona State University | 93.855 | | | 32,149 | | 46,819,934 |
| Pass-Through From Benaroya Research Institute | 93.855 | FY21ITN466/FY21ITN457 | | 339,404 | | 46,819,934 |
| Pass-Through From Benaroya Research Institute at Virginia Mason | 93.855 | | | 2,572 | | 46,819,934 |
| Pass-Through From Board of Regents of the University of Michigan | 93.855 | | | 242,224 | | 46,819,934 |
| Pass-Through From Boston University | 93.855 | | | 85,532 | | 46,819,934 |
| Pass-Through From Children's Research Institute | 93.855 | | | 96,274 | | 46,819,934 |
| Pass-Through From Cincinnati Children's Hospital Medical Center | 93.855 | | | 15,141 | | 46,819,934 |
| Pass-Through From Cornell University | 93.855 | 92710-20631 | | 196,183 | | 46,819,934 |
| Pass-Through From Emory University | 93.855 | EMORY UNIVERSITY A313515 | | (13) | | 46,819,934 |
| Pass-Through From Florida Atlantic University | 93.855 | | | 10,402 | | 46,819,934 |
| Pass-Through From George Washington University | 93.855 | | | 17,552 | | 46,819,934 |
| Pass-Through From Georgia State University | 93.855 | | | 133,980 | | 46,819,934 |
| Pass-Through From Hackensack Meridian Health Incorporated | 93.855 | | | 166,782 | | 46,819,934 |
| Pass-Through From Henry M. Jackson Foundation | 93.855 | | | 178,716 | | 46,819,934 |
| Pass-Through From Immport Therapeutics, Incorporated | 93.855 | | | 121,167 | | 46,819,934 |
| Pass-Through From Indiana University Iupui | 93.855 | | | 7,971 | | 46,819,934 |
| Pass-Through From Indoor Biotechnologies, Incorporated | 93.855 | | | 84,650 | | 46,819,934 |
| Pass-Through From Integrated Biotherapeutics Incorporated | 93.855 | | | 141,163 | | 46,819,934 |
| Pass-Through From Jackson State University | 93.855 | | | 160,358 | | 46,819,934 |
| Pass-Through From Johns Hopkins University | 93.855 | | | 196,825 | | 46,819,934 |
| Pass-Through From Johns Hopkins University | 93.855 | 2005137176/2005400000 | | 69,144 | | 46,819,934 |
| Pass-Through From Los Alamos National Security, Limited Liability Company | 93.855 | | | 100,096 | | 46,819,934 |
| Pass-Through From LSU Health Sciences Center | 93.855 | | | 16,980 | | 46,819,934 |
| Pass-Through From Mayo Clinic Rochester | 93.855 | | | 11,351 | | 46,819,934 |
| Pass-Through From Purdue University | 93.855 | | | 227,322 | | 46,819,934 |
| Pass-Through From Sanaria Incorporated | 93.855 | | | 60,343 | | 46,819,934 |
| Pass-Through From The Children's Hospital Corporation | 93.855 | | | 4,610 | | 46,819,934 |
| Pass-Through From The Cleveland Clinic Foundation | 93.855 | | | 66,631 | | 46,819,934 |
| Pass-Through From The Ohio State University | 93.855 | | | 2,518 | | 46,819,934 |
| Pass-Through From Tufts University | 93.855 | | | 80,099 | | 46,819,934 |
| Pass-Through From University of California, Los Angeles | 93.855 | PROTOCOL A5418 | | 2,075 | | 46,819,934 |
| Pass-Through From University of California, San Francisco | 93.855 | | | 10,004 | | 46,819,934 |
| Pass-Through From University of California, San Francisco | 93.855 | SUBAWARD NO: 12321SC | | (12,350) | | 46,819,934 |
| Pass-Through From University of Chicago | 93.855 | | | 294,544 | | 46,819,934 |
| Pass-Through From University of Cincinnati | 93.855 | | | 59,521 | | 46,819,934 |
| Pass-Through From University of Illinois | 93.855 | | | 59,040 | | 46,819,934 |
| Pass-Through From University of Louisiana at Lafayette | 93.855 | | | 36,690 | | 46,819,934 |
| Pass-Through From University of Maryland | 93.855 | | | 478,325 | | 46,819,934 |
| Pass-Through From University of Maryland, Baltimore | 93.855 | | | 644,293 | | 46,819,934 |
| Pass-Through From University of Minnesota | 93.855 | | | 181,174 | | 46,819,934 |
| Pass-Through From University of North Carolina at Chapel Hill | 93.855 | | | 73,172 | | 46,819,934 |
| Pass-Through From University of Pittsburgh | 93.855 | | | 103,481 | | 46,819,934 |
| Pass-Through From University of Pittsburgh | 93.855 | AWD00002826 (135002-02) | | 23,914 | | 46,819,934 |
| Pass-Through From University of Texas Health Science Center at Houston | 93.855 | | | 44,271 | | 46,819,934 |
| Pass-Through From University of Texas Medical Branch at Galveston | 93.855 | | | 68,656 | | 46,819,934 |
| Pass-Through From University of Utah | 93.855 | | | 18,490 | | 46,819,934 |
| Pass-Through From University of Washington | 93.855 | | | 58,765 | | 46,819,934 |
| Pass-Through From University of Wisconsin | 93.855 | | | 12,511 | | 46,819,934 |
| Pass-Through From Vanderbilt University | 93.855 | | | 28,339 | | 46,819,934 |
| Biomedical Research and Research Training | 93.859 | | 33,913,955 | | 931,855 | 35,140,309 |
| Biomedical Research and Research Training | 93.859 | 1R15GM126527-01A1 | 6,624 | | 6,624 | 35,140,309 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Biomedical Research and Research Training | 93.859 | E0003221/E0002975/E0002343/E0002355/E0002563 | 95,025 | | 95,025 | 35,140,309 |
| Pass-Through From Board of Regents of the University of Michigan | 93.859 | | | 57,217 | | 35,140,309 |
| Pass-Through From Clemson University | 93.859 | | | 3,964 | | 35,140,309 |
| Pass-Through From Lehigh University | 93.859 | | | 149,031 | | 35,140,309 |
| Pass-Through From Leland Stanford Junior University | 93.859 | | | 46,223 | | 35,140,309 |
| Pass-Through From Michigan Technological University | 93.859 | | | 16,376 | | 35,140,309 |
| Pass-Through From North Carolina State University | 93.859 | 2018-0212-01 NCSU | | 91,731 | | 35,140,309 |
| Pass-Through From Perfusion Medical | 93.859 | RGM143995A | | 74,914 | | 35,140,309 |
| Pass-Through From Research Foundation of The City University of New York | 93.859 | | | 7,903 | | 35,140,309 |
| Pass-Through From Tufts University | 93.859 | | | 110,858 | | 35,140,309 |
| Pass-Through From University of Colorado at Boulder | 93.859 | | | 72,517 | | 35,140,309 |
| Pass-Through From University of Connecticut Health Center | 93.859 | | | 29,627 | | 35,140,309 |
| Pass-Through From University of Delaware | 93.859 | | | 19,556 | | 35,140,309 |
| Pass-Through From University of Florida | 93.859 | SUB00002252/SUB00001974 | | 69,221 | | 35,140,309 |
| Pass-Through From University of Sciences in Philadelphia | 93.859 | | | 153 | | 35,140,309 |
| Pass-Through From University of Texas at El Paso | 93.859 | | | 32,664 | | 35,140,309 |
| Pass-Through From University of Utah | 93.859 | | | 342,750 | | 35,140,309 |
| Child Health and Human Development Extramural Research | 93.865 | | 14,606,664 | | 1,749,844 | 16,954,019 |
| Child Health and Human Development Extramural Research | 93.865 | E0002400/E0003094/E0002993/E0003028/E0003021/E0003078/E0002364/E0002398/E0002399/E0002407/E0002424/E0002609/E0002828/E0002926 | 446,920 | | 446,920 | 16,954,019 |
| Pass-Through From Albert Einstein College of Medicine BronxCreed | 93.865 | AECM 311446 PO919130 | | 32,785 | | 16,954,019 |
| Pass-Through From Barron Associates, Incorporated | 93.865 | | | 143,986 | | 16,954,019 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.865 | | | 275,717 | | 16,954,019 |
| Pass-Through From Duke University | 93.865 | DUKE UNIVERSITY A031469 | | 168 | | 16,954,019 |
| Pass-Through From FHI 360 | 93.865 | PO19001908 | | 256,316 | | 16,954,019 |
| Pass-Through From Florida International University | 93.865 | | | 4,441 | | 16,954,019 |
| Pass-Through From Johns Hopkins University | 93.865 | | | 7,642 | | 16,954,019 |
| Pass-Through From Kaiser Foundation Research Institute | 93.865 | RHD092406B/PA-18-484 | | 65,852 | | 16,954,019 |
| Pass-Through From National Bureau of Economic Research | 93.865 | | | 31,919 | | 16,954,019 |
| Pass-Through From Nationwide Children's Hospital | 93.865 | RINCH 700196-0420-00 | | 317 | | 16,954,019 |
| Pass-Through From Northwestern University | 93.865 | 60047828 VCU | | 729 | | 16,954,019 |
| Pass-Through From Seattle Children's Hospital | 93.865 | | | 70,374 | | 16,954,019 |
| Pass-Through From Temple University | 93.865 | 264748-VCU | | 6,107 | | 16,954,019 |
| Pass-Through From Trustees of Boston University | 93.865 | | | 754,926 | | 16,954,019 |
| Pass-Through From University at Buffalo | 93.865 | | | 12,780 | | 16,954,019 |
| Pass-Through From University of Houston | 93.865 | | | 30,046 | | 16,954,019 |
| Pass-Through From University of Southern California | 93.865 | | | 92,869 | | 16,954,019 |
| Pass-Through From University of Texas Health Science Center at Tyler | 93.865 | | | 16,629 | | 16,954,019 |
| Pass-Through From University of Utah | 93.865 | 10058860-16-CHOR | | 12,489 | | 16,954,019 |
| Pass-Through From University of Wisconsin-Milwaukee | 93.865 | UWM 203405429 | | 82,985 | | 16,954,019 |
| Pass-Through From Yale University | 93.865 | CON-80003482 | | 1,358 | | 16,954,019 |
| Aging Research | 93.866 | | 13,083,382 | | 693,555 | 15,072,088 |
| Aging Research | 93.866 | E0003253/E0003059/E0003047/E0003116/E0002915 | 344,982 | | 344,982 | 15,072,088 |
| Pass-Through From Ball State University | 93.866 | | | 7,840 | | 15,072,088 |
| Pass-Through From Barron Associates, Incorporated | 93.866 | | | 70,598 | | 15,072,088 |
| Pass-Through From Baylor Scott and White Research Institute | 93.866 | | | 25,975 | | 15,072,088 |
| Pass-Through From Brigham & Women's Hospital, Incorporated | 93.866 | 126054 | | 11,333 | | 15,072,088 |
| Pass-Through From Case Western Reserve University | 93.866 | RES516693 | | 32,985 | | 15,072,088 |
| Pass-Through From Columbia University | 93.866 | | | 55,368 | | 15,072,088 |
| Pass-Through From Emory University | 93.866 | A066604 | | 216,575 | | 15,072,088 |
| Pass-Through From HealthPartners Institute | 93.866 | X2027400VCU | | 32,708 | | 15,072,088 |
| Pass-Through From Johns Hopkins University | 93.866 | | | 12,134 | | 15,072,088 |
| Pass-Through From Kent State University | 93.866 | | | 31,034 | | 15,072,088 |
| Pass-Through From Massachusetts General Hospital | 93.866 | 300425 MASS GEN HOSP | | 21,341 | | 15,072,088 |
| Pass-Through From Mayo Clinic Rochester | 93.866 | | | 11,756 | | 15,072,088 |
| Pass-Through From Northwestern University | 93.866 | | | 79,858 | | 15,072,088 |
| Pass-Through From Psychology Software Tools Incorporated | 93.866 | | | 76,040 | | 15,072,088 |
| Pass-Through From Syracuse University | 93.866 | 29218-04806-S02 | | 489 | | 15,072,088 |
| Pass-Through From The Pennsylvania State University | 93.866 | | | 12,834 | | 15,072,088 |
| Pass-Through From The Trustees of The University of Pennsylvania | 93.866 | | | 36,288 | | 15,072,088 |
| Pass-Through From The University of Vermont | 93.866 | AWD00000479SUB00000211 | | 22,392 | | 15,072,088 |
| Pass-Through From University of California, San Diego | 93.866 | KR 705489/KR 407859/ KR 703680 | | 230,469 | | 15,072,088 |
| Pass-Through From University of Chicago | 93.866 | | | 72,628 | | 15,072,088 |
| Pass-Through From University of Chicago | 93.866 | NIA P30 CHABLIS | | (942) | | 15,072,088 |
| Pass-Through From University of Cincinnati | 93.866 | | | 81,855 | | 15,072,088 |
| Pass-Through From University of Florida | 93.866 | | | 82,238 | | 15,072,088 |
| Pass-Through From University of Maryland, Baltimore County | 93.866 | | | 717 | | 15,072,088 |
| Pass-Through From University of Missouri Columbia | 93.866 | | | 10,311 | | 15,072,088 |
| Pass-Through From University of New Mexico | 93.866 | 3RMC9 | | 193,056 | | 15,072,088 |
| Pass-Through From University of Pennsylvania | 93.866 | | | 65,612 | | 15,072,088 |
| Pass-Through From University of Rochester | 93.866 | | | 17,429 | | 15,072,088 |
| Pass-Through From University of Southern California | 93.866 | | | 62,781 | | 15,072,088 |
| Pass-Through From University of Washington | 93.866 | | | 62,434 | | 15,072,088 |
| Pass-Through From Wake Forest University Health Sciences | 93.866 | | | 7,588 | | 15,072,088 |
| Vision Research | 93.867 | | 5,093,475 | | 409,395 | 5,601,096 |
| Vision Research | 93.867 | E0002234 | 160,531 | | 160,531 | 5,601,096 |
| Pass-Through From Board of Regents of the University of Nebraska | 93.867 | | | 17,556 | | 5,601,096 |
| Pass-Through From Mt. Sinai School of Medicine | 93.867 | 0255-3312-4605 | | 1,186 | | 5,601,096 |
| Pass-Through From Northwestern University | 93.867 | | | 66,148 | | 5,601,096 |
| Pass-Through From Retivue, Limited Liability Company | 93.867 | | | 24,132 | | 5,601,096 |
| Pass-Through From The Ohio State University | 93.867 | | | 110,244 | | 5,601,096 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From University of North Texas Health Science Center at Fort Worth | 93.867 | | | 127,824 | | 5,601,096 |
| Medical Library Assistance | 93.879 | | 153,007 | | 47,444 | 264,002 |
| Pass-Through From Worcester Polytechnic Institute | 93.879 | | | 110,995 | | 264,002 |
| Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement | 93.912 | | 255,602 | | | 629,465 |
| Pass-Through From Strength In Peers, Incorporated | 93.912 | | | 61,688 | | 629,465 |
| HIV Care Formula Grants | 93.917 | | 3,814 | | | 29,590,422 |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | | 1,045,349 | | | 1,045,349 |
| HIV Demonstration, Research, Public and Professional Education Projects | 93.941 | | 668,885 | | | 668,885 |
| Block Grants for Community Mental Health Services | 93.958 | | | | | 23,522,973 |
| Pass-Through From Mount Rogers Community Services Board | 93.958 | | | 97,907 | | 23,522,973 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | | 20,000 | | | 42,901,832 |
| PPHF Geriatric Education Centers | 93.969 | | 791,836 | | | 973,248 |
| PPHF Geriatric Education Centers | 93.969 | E0003089/E0003071/E0003112/E0003070/E0002883/E0002892/E0002899/E0002908 | 181,412 | | 181,412 | 973,248 |
| International Research and Research Training | 93.989 | | 956,267 | | 232,519 | 1,059,799 |
| Pass-Through From The Administrators of the Tulane Educational Fund | 93.989 | | | 45,201 | | 1,059,799 |
| Pass-Through From The Aga Khan University | 93.989 | | | 7,509 | | 1,059,799 |
| Assisted Outpatient Treatment | 93.997 | | | | | 3,764 |
| Pass-Through From University of Kentucky Research Foundation | 93.997 | | | 3,764 | | 3,764 |
| Other Assistance | 93.RD | | | | | 5,028,903 |
| Other Assistance | 93.RD | 75D30119C05529 | 165,278 | | | 5,028,903 |
| Other Assistance | 93.RD | 75D30120C08385 | 163,176 | | 12,371 | 5,028,903 |
| Other Assistance | 93.RD | 75D30122C14433 | 92,205 | | | 5,028,903 |
| Other Assistance | 93.RD | 75D30122C14707 | 31,720 | | | 5,028,903 |
| Other Assistance | 93.RD | 75D30122P14026 | 13,865 | | | 5,028,903 |
| Other Assistance | 93.RD | 75N94021D00010/75N94021F00001/P00002/PO6600634 | 9,368 | | | 5,028,903 |
| Other Assistance | 93.RD | 75N94022P00412 | 14,724 | | | 5,028,903 |
| Other Assistance | 93.RD | 75N95019C00055 | 20,662 | | | 5,028,903 |
| Other Assistance | 93.RD | HEAL Accelerator: Leveraging Partnerships and Targeted Dissemination to Advance Uptake-206046P/OT2OD034479 | 976,993 | | 716,192 | 5,028,903 |
| Other Assistance | 93.RD | Latent Tuberculosis Infection Screening, Intervention and Education for High-Risk Populations-George Mason University TB603-GY23-206247P | 4,990 | | | 5,028,903 |
| Other Assistance | 93.RD | Salem_Yan_CKD Surveillance Y4 | 64,353 | | | 5,028,903 |
| Other Assistance | 93.RD | SalemVA_Wei_CKD Surveillance | 34,121 | | | 5,028,903 |
| Pass-Through From Alliance for Clinical Trials in Oncology Foundation | 93.RD | A021502 | | 2,003 | | 5,028,903 |
| Pass-Through From American College of Preventive Medicine | 93.RD | NU38O3000289 | | 11,970 | | 5,028,903 |
| Pass-Through From American Society of Nephrology | 93.RD | 75D30120C08340 / AGREEMENT DATED 12/4/20/419361-19858 | | 19,662 | 15,434 | 5,028,903 |
| Pass-Through From Barron Associates, Incorporated | 93.RD | SBIR Phase I, "Federated Automated Survey Tool (FAST)"-593-SC01-205730P/593-SC01 | | 21,354 | | 5,028,903 |
| Pass-Through From Boeing Company | 93.RD | 2022-259 | | 66,704 | | 5,028,903 |
| Pass-Through From Boston College | 93.RD | The Impact of Losing Childhood Supplementary Security Income Benefits on Long-term Outcomes-5107174-BC22-S1-206000P | | 28,095 | | 5,028,903 |
| Pass-Through From Brigham & Women's Hospital, Incorporated | 93.RD | A061202 | | 815 | | 5,028,903 |
| Pass-Through From Brigham & Women's Hospital, Incorporated | 93.RD | A071401 | | 105 | | 5,028,903 |
| Pass-Through From Brigham & Women's Hospital, Incorporated | 93.RD | NRG A041202 | | 69 | | 5,028,903 |
| Pass-Through From Cerus Corporation | 93.RD | CLI 00125 | | 57,245 | | 5,028,903 |
| Pass-Through From Children's Hospital of Philadelphia (CHOP) | 93.RD | 1UG1CA189955 | | 67 | | 5,028,903 |
| Pass-Through From Cicatelli Associates, Incorporated | 93.RD | Cicatelli_Guterbock_Data collection for Project BAT | | 16,000 | | 5,028,903 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.RD | EA1151 TMIST | | 123,925 | | 5,028,903 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.RD | EA5162 | | 249 | | 5,028,903 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.RD | EA9161 | | 374 | | 5,028,903 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.RD | ECOG-ACRIN | | 6,034 | | 5,028,903 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.RD | ECOG-ACRIN Cancer Research Gro | | 7,167 | | 5,028,903 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.RD | PROTOCOL EA4151 | | 17 | | 5,028,903 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.RD | S2015 | | 1,854 | | 5,028,903 |
| Pass-Through From ECOG-ACRIN Cancer Research Group | 93.RD | Study ID: EAA173 | | 14,417 | | 5,028,903 |
| Pass-Through From Emergent Biosolutions Incorporated | 93.RD | 23272/PO #4500102486 | | 4,943 | | 5,028,903 |
| Pass-Through From Fast-Track Drugs And Biologics, Limited Liability Company | 93.RD | HHSN27500008-NCIG7R-UVA | | 495,017 | | 5,028,903 |
| Pass-Through From Idaho State University | 93.RD | 21-0069A-RPHR93 | | 22,864 | | 5,028,903 |
| Pass-Through From Infectious Disease Research Institute | 93.RD | CF1097-UVA-Option2 | | 201,651 | | 5,028,903 |
| Pass-Through From Johns Hopkins University | 93.RD | 2005489974 | | 651 | | 5,028,903 |
| Pass-Through From Johns Hopkins University | 93.RD | 2005604290 | | 52,595 | | 5,028,903 |
| Pass-Through From Johns Hopkins University | 93.RD | JHU 2002934099 | | 25 | | 5,028,903 |
| Pass-Through From Johns Hopkins University | 93.RD | UVADUA00000047 | | 2,000 | | 5,028,903 |
| Pass-Through From Leidos Biomedical Research Incorporated | 93.RD | 21X099F TO#0001 | | 128,309 | | 5,028,903 |
| Pass-Through From Louisiana Department of Education | 93.RD | | | 118,039 | | 5,028,903 |
| Pass-Through From Lynntech, Incorporated | 93.RD | | | 16,411 | | 5,028,903 |
| Pass-Through From Meharry Medical College | 93.RD | LOG-210625SMH064-01 | | 43,726 | | 5,028,903 |
| Pass-Through From Michigan Technological University | 93.RD | 2201029Z2 | | 25,842 | | 5,028,903 |
| Pass-Through From MicroGEM Incorporated | 93.RD | 1UL1TR003015-01 | | 6,011 | | 5,028,903 |
| Pass-Through From New River Valley Community Services | 93.RD | VT IPG AT-72624 | | 38,419 | | 5,028,903 |
| Pass-Through From Northwestern University | 93.RD | SP0040139 60047650 UV | | 80,006 | | 5,028,903 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From NRG Oncology Foundation, Incorporated | 93.RD | NRG-CC008 | | 1,350 | | 5,028,903 |
| Pass-Through From NRG Oncology Foundation, Incorporated | 93.RD | NRG-GI005 | | 1,020 | | 5,028,903 |
| Pass-Through From NRG Oncology Foundation, Incorporated | 93.RD | NRG-GY004 | | 141 | | 5,028,903 |
| Pass-Through From NRG Oncology Foundation, Incorporated | 93.RD | NRG-GY005 | | 91 | | 5,028,903 |
| Pass-Through From NRG Oncology Foundation, Incorporated | 93.RD | NRG-GY021 | | 249 | | 5,028,903 |
| Pass-Through From Parabon Nanolabs, Incorporated | 93.RD | 20220301-UVA-01-SBIRII-CTX/Exhibit D | | 95,016 | | 5,028,903 |
| Pass-Through From Pathodynamics Limited Liability Company | 93.RD | Prediction of Cancer Drug Resistance to Aid in Clinical Decision Making-206121P | | 13,035 | | 5,028,903 |
| Pass-Through From Rivanna Medical Limited Liability Company | 93.RD | 75A50121C00035-SUB001 | | 73,330 | | 5,028,903 |
| Pass-Through From Stanford University | 93.RD | Advancing the development of a novel approach for treating pan-coronavirus infections-62888308-192397-205932P/62888308-192397 | | 46,471 | | 5,028,903 |
| Pass-Through From University of Alabama at Birmingham | 93.RD | LOG-LOG-000535817-SC001 | | 111,044 | | 5,028,903 |
| Pass-Through From University of California, Los Angeles | 93.RD | Bridging the Gap from Hemodynamic Stress to Intracranial Aneurysm Instability: An Integrated Multimodal Approach-1685 G ZB615-205795P/1685 G ZB615 | | 96,253 | | 5,028,903 |
| Pass-Through From University of Chicago | 93.RD | AWD100477-SUB00000129 | | 1,131,035 | | 5,028,903 |
| Pass-Through From University of Iowa | 93.RD | S01033-01 | | 98,915 | | 5,028,903 |
| Pass-Through From University of South Florida | 93.RD | Site #3309/PO #P000018855 | | 6,077 | | 5,028,903 |
| Pass-Through From WRMA Incorporated | 93.RD | VT-19-PSC-002-OY1 | | 69 | | 5,028,903 |
| Total Non-Stimulus | | | 363,810,804 | 46,362,824 | 42,314,596 | |
| Stimulus: | | | | | | |
| Prevention of Disease, Disability, and Death by Infectious Diseases | 93.084 | COVID-19 | | | | 616,652 |
| Pass-Through From Center for Disease Dynamics, Economics & Policy | 93.084 | COVID-19 | | 122,921 | | 616,652 |
| Minority Health and Health Disparities Research | 93.307 | COVID-19 | | | | 3,906,011 |
| Pass-Through From Case Western Reserve University | 93.307 | COVID-19; RES600480 | | 45,895 | | 3,906,011 |
| National Center for Advancing Translational Sciences | 93.350 | COVID-19 | | | | 12,196,342 |
| Pass-Through From Vanderbilt University Medical Center | 93.350 | COVID-19; VUMC85946 | | 531,690 | | 12,196,342 |
| Mental and Behavioral Health Education and Training Grants | 93.732 | COVID-19 | 653,789 | | 13,226 | 3,381,469 |
| Allergy and Infectious Diseases Research | 93.855 | COVID-19 | 250,204 | | | 46,819,934 |
| Pass-Through From Benaroya Research Institute | 93.855 | COVID-19; FY22ITN349 | | 4,964 | | 46,819,934 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | COVID-19 | 18,496 | | | 42,901,832 |
| Other Assistance | 93.RD | COVID-19; 75D30122C14707 | 148,717 | | | 5,028,903 |
| Total Stimulus | | | 1,071,206 | 705,470 | 13,226 | |
| Total Research and Development | | | 364,882,010 | 47,068,294 | 42,327,822 | |
| Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 17,747,002,077 | 65,673,236 | 777,762,742 | |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | | | | |
| Non-Stimulus: | | | | | | |
| AmeriCorps State Commissions Support Grant | 94.003 | | 373,295 | | | 472,806 |
| AmeriCorps State and National | 94.006 | | 3,372,132 | | 2,702,829 | 3,763,220 |
| AmeriCorps Commission Investment Fund | 94.008 | | 55,629 | | | 55,629 |
| Training and Technical Assistance | 94.009 | | 57,453 | | | 57,453 |
| AmeriCorps Volunteers In Service to America | 94.013 | | 14,965 | | 13,367 | 14,965 |
| Total Non-Stimulus | | | 3,873,474 | - | 2,716,196 | |
| Stimulus: | | | | | | |
| AmeriCorps State Commissions Support Grant | 94.003 | COVID-19 | 99,511 | | | 472,806 |
| AmeriCorps State and National | 94.006 | COVID-19 | 391,088 | | 385,557 | 3,763,220 |
| Total Stimulus | | | 490,599 | - | 385,557 | |
| Total Excluding Clusters Identified Below | | | 4,364,073 | - | 3,101,753 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| AmeriCorps National Service and Civic Engagement Research Competition | 94.026 | | 189,947 | | | 189,947 |
| Total Non-Stimulus | | | 189,947 | - | - | |
| Total Research and Development | | | 189,947 | - | - | |
| Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | 4,554,020 | - | 3,101,753 | |
| EXECUTIVE OFFICE OF THE PRESIDENT | | | | | | |
| Non-Stimulus: | | | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | | 3,860,015 | | | 3,878,215 |
| Research and Data Analysis | 95.007 | | | | | 284,199 |
| Pass-Through From University of Baltimore | 95.007 | 549925-19F20 / 549925-19D93 | | 217,627 | 105,576 | 284,199 |
| Total Non-Stimulus | | | 3,860,015 | 217,627 | 105,576 | |
| Total Excluding Clusters Identified Below | | | 3,860,015 | 217,627 | 105,576 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | | | | | 3,878,215 |
| Pass-Through From My Life My Power | 95.001 | MLMP | | 18,200 | | 3,878,215 |
| Research and Data Analysis | 95.007 | | | | | 284,199 |
| Pass-Through From University of Baltimore | 95.007 | 420192-19F20 | | 66,572 | 13,943 | 284,199 |
| Total Non-Stimulus | | | 0 | 84,772 | 13,943 | |
| Total Research and Development | | | 0 | 84,772 | 13,943 | |
| Total EXECUTIVE OFFICE OF THE PRESIDENT | | | 3,860,015 | 302,399 | 119,519 | |
| SOCIAL SECURITY ADMINISTRATION | | | | | | |
| Disability Insurance/SSI Cluster: | | | | | | |
| Social Security Disability Insurance | 96.001 | | 53,684,335 | | | 53,684,335 |
| Total Disability Insurance/SSI Cluster | | | 53,684,335 | 0 | 0 | 53,684,335 |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Social Security Research and Demonstration | 96.007 | | | | | 160,820 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From Board of Regents of the University of Michigan | 96.007 | | | 160,820 | | 160,820 |
| Total Non-Stimulus | | | 0 | 160,820 | 0 | |
| Total Research and Development | | | 0 | 160,820 | 0 | |
| Total SOCIAL SECURITY ADMINISTRATION | | | 53,684,335 | 160,820 | 0 | |
| DEPARTMENT OF HOMELAND SECURITY | | | | | | |
| Non-Stimulus: | | | | | | |
| Non-Profit Security Program | 97.008 | EMW-2019-UA-00064 - Non-Profit Security Grant 2019 | 4,140 | | 4,140 | 1,077,682 |
| Non-Profit Security Program | 97.008 | EMW-2020-UA-00077 - Non-Profit Security Grant 2020 | 394,015 | | 394,015 | 1,077,682 |
| Non-Profit Security Program | 97.008 | EMW-2021-UA-00032 - Non-Profit Security Grant 2021 | 679,527 | | 679,527 | 1,077,682 |
| Boating Safety Financial Assistance | 97.012 | | 1,577,565 | | | 1,577,565 |
| Community Assistance Program State Support Services Element (CAP-SSSE) | 97.023 | | 192,042 | | | 192,042 |
| Flood Mitigation Assistance | 97.029 | | 309,456 | | | 4,254,798 |
| Flood Mitigation Assistance | 97.029 | EMP-2014-FM-E001 - FMA 2013 | 1,316,549 | | 1,316,549 | 4,254,798 |
| Flood Mitigation Assistance | 97.029 | EMP-2017-FM-E002 - FMA 2016 | 382,445 | | 382,445 | 4,254,798 |
| Flood Mitigation Assistance | 97.029 | EMP-2018-FM-E003 - FMA 2017 | 3,303 | | 3,303 | 4,254,798 |
| Flood Mitigation Assistance | 97.029 | EMP-2019-FM-E004 - FMA 2018 | 846,722 | | 846,722 | 4,254,798 |
| Flood Mitigation Assistance | 97.029 | EMP-2020-FM-E004 - FMA 2019 | 1,396,323 | | 1,396,323 | 4,254,798 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | | 10,024,965 | | | 161,082,514 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4401DRVAP1SVA500 - PA Hurricane Florence Disaster | 334,719 | | 334,719 | 161,082,514 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4411DRVAP1SVA500 - PA Hurricane Michael Disaster | 318,940 | | 318,940 | 161,082,514 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4602DRVAP1SVA500 - PA Feb 2021 Winter Storm | 7,735,715 | | 7,735,715 | 161,082,514 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4628DRVAP1SVA500 - PA Buchanan County Flood 2021 | 331,444 | | 331,444 | 161,082,514 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4644DRVAP1SVA500 - PA Jan 2022 Winter Snowstorm | 3,821,519 | | 3,821,519 | 161,082,514 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4674DRVAP1SVA500 - PA Buchanan County Flooding & Mudslides 2022 | 115,621 | | 115,621 | 161,082,514 |
| Hazard Mitigation Grant | 97.039 | | 1,282,215 | | | 4,786,566 |
| Hazard Mitigation Grant | 97.039 | 4262DRVAP5SVA500 - HMGP Snowstorm Jonas 2016 Disaster | 950,799 | | 950,799 | 4,786,566 |
| Hazard Mitigation Grant | 97.039 | 4291DRVAP5SVA500 - HMGP Hurricane Matthew Disaster | 407,145 | | 407,145 | 4,786,566 |
| Hazard Mitigation Grant | 97.039 | 4401DRVAP5SVA500 - HMGP Hurricane Florence Disaster | 1,264,247 | | 1,264,247 | 4,786,566 |
| Hazard Mitigation Grant | 97.039 | 4411DRVAP5SVA500 - HMGP Hurricane Michael Disaster | 853,385 | | 853,385 | 4,786,566 |
| Hazard Mitigation Grant | 97.039 | 4602DRVAP5SVA500 - HMGP Feb 2021 Winter Storm Disaster | 28,775 | | 28,775 | 4,786,566 |
| National Dam Safety Program | 97.041 | | 204,426 | | | 204,426 |
| Emergency Management Performance Grants | 97.042 | | 5,959,870 | | | 8,486,488 |
| Emergency Management Performance Grants | 97.042 | EMP-2020-EP-00005 - EMPG 2020 | 62,878 | | 62,878 | 8,486,488 |
| Emergency Management Performance Grants | 97.042 | EMP-2021-EP-00004 - EMPG 2021 | 2,145,149 | | 2,145,149 | 8,486,488 |
| Emergency Management Performance Grants | 97.042 | EMP-2022-EP-00006 - EMPG 2022 | 318,591 | | 318,591 | 8,486,488 |
| State Fire Training Systems Grants | 97.043 | | 1,196 | | | 1,196 |
| Cooperating Technical Partners | 97.045 | | 100,389 | | | 100,389 |
| BRIC: Building Resilient Infrastructure and Communities | 97.047 | | 741,730 | | 90,022 | 5,419,342 |
| BRIC: Building Resilient Infrastructure and Communities | 97.047 | EMP-2018-PC-0002 - PDM 2017 | 21,225 | | 21,225 | 5,419,342 |
| BRIC: Building Resilient Infrastructure and Communities | 97.047 | EMP-2019-PC-0003 - PDM 2018 | 520,127 | | 520,127 | 5,419,342 |
| BRIC: Building Resilient Infrastructure and Communities | 97.047 | EMP-2020-BR-036 - BRIC 2020 | 135,128 | | 135,128 | 5,419,342 |
| BRIC: Building Resilient Infrastructure and Communities | 97.047 | EMP-2020-PC-0004 - PDM 2019 | 4,001,132 | | 4,001,132 | 5,419,342 |
| Port Security Grant Program | 97.056 | | 21,600 | | | 21,600 |
| Centers for Homeland Security | 97.061 | | 25,766 | | | 3,259,300 |
| Homeland Security Grant Program | 97.067 | | 4,769,161 | | | 14,998,698 |
| Homeland Security Grant Program | 97.067 | EMW-2019-SS-00079 - SHSP/HRUASI 2019 | 367,685 | | 367,685 | 14,998,698 |
| Homeland Security Grant Program | 97.067 | EMW-2020-SS-00096 - SHSP/HRUASI 2020 | 4,076,540 | | 4,076,540 | 14,998,698 |
| Homeland Security Grant Program | 97.067 | EMW-2021-SS-00034 - SHSP/HRUASI 2021 | 3,118,729 | | 3,118,729 | 14,998,698 |
| Homeland Security Grant Program | 97.067 | EMW-2022-SS-00082 - SHSP/HRUASI 2022 | 85,375 | | 85,375 | 14,998,698 |
| Pass-Through From District of Columbia | 97.067 | URBAN AREAS MRC | | 117,709 | | 14,998,698 |
| Pass-Through From Office of the Deputy Mayor for Public Safety | 97.067 | UASI791 | | 2,463,499 | | 14,998,698 |
| Financial Assistance for Targeted Violence and Terrorism Prevention | 97.132 | | 122,270 | | | 122,270 |
| Preparing for Emerging Threats and Hazards | 97.133 | | 251,721 | | | 251,721 |
| Other Assistance | 97.U01 | Criminal Investigations and Network Analysis Center BOA Task Order-205722P/70RSAT18G00000001/70RSAT21FR00 | 304,583 | | 262,445 | 894,703 |
| Other Assistance | 97.U02 | Department of Homeland Security-Transportation Security Administration-FY22-MidLevel Leadership Development Program Training-MOU 4/21/2022-209670P | 53,218 | | | 894,703 |
| Other Assistance | 97.U03 | Department of Homeland Security-Transportation Security Administration-FY22-Rising Leaders Development Program Training-MOU 4/21/2022-209671P | 51,614 | | | 894,703 |
| Other Assistance | 97.U04 | Department of Homeland Security-Transportation Security Administration-FY23-MidLevel Leadership Development Program-MOU 8/19/2022-209669P | 22,500 | | | 894,703 |
| Other Assistance | 97.U05 | Department of Homeland Security-Transportation Security Administration-FY23-Rising Leaders Development Program-MOU SIGNED 8/19/2022-209668P | 34,214 | | | 894,703 |
| Other Assistance | 97.U06 | Positive Leadership Certificate Program to U.S. Coast Guard-209667P | 11,822 | | | 894,703 |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Pass-Through From University of Southern California | 97.U07 | SCON-00002735 | | 416,752 | | 894,703 |
| Total Non-Stimulus | | | 62,100,215 | 2,997,960 | 36,390,359 | |
| Stimulus: | | | | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | COVID-19 | 75,544,014 | | | 161,082,514 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | COVID-19; 4512DRVAP1SVA500 - PA COVID-19 Disaster | 62,720,457 | | 62,720,457 | 161,082,514 |
| Total Stimulus | | | 138,264,471 | 0 | 62,720,457 | |
| Total Excluding Clusters Identified Below | | | 200,364,686 | 2,997,960 | 99,110,816 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | | | | | 161,082,514 |
| Pass-Through From Bloomsburie Limited Liability Company | 97.036 | | | 135,120 | | 161,082,514 |
| Centers for Homeland Security | 97.061 | | 3,158,506 | | 1,210,539 | 3,259,300 |
| Pass-Through From Arizona State University | 97.061 | ASUB00000563 | | 75,028 | | 3,259,300 |
| Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction | 97.077 | | 596,886 | | 121,648 | 596,886 |
| Other Assistance | 97.RD | Detecting Criminal Disruption of Supply Chains Study-205707P/70RSAT18G00000001/70RSAT21FR00 | 531,043 | | 214,225 | 1,055,660 |
| Other Assistance | 97.RD | Intergovernmental Personnel Act for James Baldo, 05/04/2022-05/03/2023-205953P | 275,995 | | | 1,055,660 |
| Pass-Through From Bluehalo Labs | 97.RD | 2467-002-2 | | 8,631 | | 1,055,660 |
| Pass-Through From Old Dominion University Research Foundation | 97.RD | 22-186-200362-010 | | 33,750 | | 1,055,660 |
| Pass-Through From The Campbell Collaboration | 97.RD | What works in Preventing Terrorism and Radicalization: Campbell Crime & Justice Group Systematic Reviews-204758P | | 9,212 | | 1,055,660 |
| Pass-Through From The MITRE Corporation | 97.RD | DHS Simulation Experiments FY22/23-Task Order No. 1163830-206177P | | 134,061 | | 1,055,660 |
| Pass-Through From The MITRE Corporation | 97.RD | Simulation Experiments -TASK ORDER NO. 140607-205817P | | 62,968 | | 1,055,660 |
| Total Non-Stimulus | | | 4,562,430 | 458,770 | 1,546,412 | |
| Total Research and Development | | | 4,562,430 | 458,770 | 1,546,412 | |
| Total DEPARTMENT OF HOMELAND SECURITY | | | 204,927,116 | 3,456,730 | 100,657,228 | |
| U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT | | | | | | |
| Non-Stimulus: | | | | | | |
| USAID Foreign Assistance for Programs Overseas | 98.001 | | | | | 2,508,338 |
| Pass-Through From Institute of International Education | 98.001 | | | 97,920 | | 2,508,338 |
| Pass-Through From International Research & Exchanges Board Incorporated | 98.001 | | | 19,143 | | 2,508,338 |
| Total Non-Stimulus | | | 0 | 117,063 | 0 | |
| Total Excluding Clusters Identified Below | | | 0 | 117,063 | 0 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |
| USAID Foreign Assistance for Programs Overseas | 98.001 | | 2,140,488 | | 605,954 | 2,508,338 |
| Pass-Through From Development Alternatives Incorporated | 98.001 | 2022-041 | | 95,274 | 7,900 | 2,508,338 |
| Pass-Through From International Center for Tropical Agriculture | 98.001 | | | 38,342 | | 2,508,338 |
| Pass-Through From Johns Hopkins University | 98.001 | | | 32,841 | | 2,508,338 |
| Pass-Through From University of Georgia | 98.001 | 418765-19B07 | | 84,330 | 18,493 | 2,508,338 |
| Global Development Alliance | 98.011 | | | | | 411,183 |
| Pass-Through From Tibetan Buddhist Resource Center | 98.011 | | | 411,183 | | 411,183 |
| Other Assistance | 98.RD | | | | | 3,168 |
| Pass-Through From North Carolina State University | 98.RD | 2019-0049-04 | | 3,168 | | 3,168 |
| Total Non-Stimulus | | | 2,140,488 | 665,138 | 632,347 | |
| Total Research and Development | | | 2,140,488 | 665,138 | 632,347 | |
| Total U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT | | | 2,140,488 | 782,201 | 632,347 | |
| OTHER FEDERAL ASSISTANCE | | | | | | |
| Non-Stimulus: | | | | | | |
| Other Assistance | 99.U01 | Counterfeit Component Detection and Counterfeit Digital Component Detection Curriculum Development-206103P/70RSAT18G00000001/70US0922F1DHS2236 | 129,505 | | 119,505 | 506,370 |
| Other Assistance | 99.U02 | Defining Self and Other: The Dutch East India Company's Encounters with Chinese Culture, 1602-1740-206193P | 50,000 | | | 506,370 |
| Other Assistance | 99.U03 | Malware Reverse Engineering Curriculum Development US Criminal Investigations and Network Analysis Center BOA Incident Response-206102P/70RSAT18G00000001/70US0922F1DHS2237 | 230,001 | | 220,001 | 506,370 |
| Other Assistance | 99.U04 | NCFI Network Incident Response Framework Development-206101P/70RSAT18G00000001/70US0922F1DHS2249 | 46,410 | | 33,149 | 506,370 |
| Other Assistance | 99.U05 | Virtual Video Series Development and Hosting-70RSAT18G00000001/ 70US0922F1DHS2211-206100P | 50,454 | | | 506,370 |
| Total Non-Stimulus | | | 506,370 | 0 | 372,655 | |
| Total Excluding Clusters Identified Below | | | 506,370 | 0 | 372,655 | |
| Research and Development: | | | | | | |
| Non-Stimulus: | | | | | | |

**COMMONWEALTH OF VIRGINIA**
**Schedule of Expenditures of Federal Awards**
**For the Fiscal Year Ended June 30, 2023**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|---|---|---|---|---|---|
| Other Assistance | 99.RD | Primary Sources and Pre-Service Teachers-GA21C0076-205720P | 65,824 | | | 461,432 |
| Other Assistance | 99.RD | ULTRABACK (Chaotic good BAA Ninja)-2022-22052700001 -206135P | 114,327 | | | 461,432 |
| Pass-Through From BlackSky Geospatial Solutions Incorporated | 99.RD | Distributed Semi-Supervised Temporal Learning for Global Change Monitoring -BSG-SA-FY20-001-205424P | | 111,718 | | 461,432 |
| Pass-Through From Defensewerx Incorporated | 99.RD | Calhoun_DEFENSEWERX_2022 | | 169,563 | | 461,432 |
| Total Non-Stimulus | | | 180,151 | 281,281 | 0 | |
| Total Research and Development | | | 180,151 | 281,281 | 0 | |
| Total OTHER FEDERAL ASSISTANCE | | | 686,521 | 281,281 | 372,655 | |
| Grand Total | | | 29,096,054,870 | 188,195,820 | 4,305,048,453 | |
| | | Grand Total of Federal Expenditures | | 29,284,250,690 | | |
| Total Research and Development Cluster for All Federal Agencies | | | 739,252,986 | 150,738,003 | 120,759,791 | 889,990,989 |
| Total for Student Financial Assistance Program Cluster | | | 1,542,436,900 | - | - | 1,542,436,900 |

The accompanying notes to the Schedule of Federal Expenditures of Federal Awards are an integral part of this schedule.

COMMONWEALTH OF VIRGINIA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

## PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) issued by the Office of Management and Budget (OMB) requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified by the Assistance Listing Number (ALN).

As instructed by the 2023 Compliance Supplement, issued by the U.S. Office of Management and Budget, the fiscal year 2023 SEFA reports expenditures and lost revenues for ALN 93.498 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution for fiscal year 2022; PRF expenditures and lost revenues for fiscal year 2023, have been excluded and will be reported in a subsequent SEFA. The amounts distributed to Non-Entitlement Units of Local Government (NEUs), ALN 21.027, Coronavirus State and Local Fiscal Recovery Funds, have been excluded.

The accompanying schedule includes all expenditures of federal awards of the Commonwealth of Virginia's departments, institutions, authorities, and component units except for the entities that were not audited by the Auditor of Public Accounts. Other auditors issued reports for the following organizations within the Commonwealth: Virginia Commonwealth University Health System Authority, Institute for Advanced Learning and Research, Roanoke Higher Education Authority, Virginia Port Authority Including Virginia International Terminals, A.L. Philpott Manufacturing Extension Partnership, Virginia Outdoors Foundation, Hampton Roads Sanitation District Commission, Science Museum of Virginia Foundation, Virginia Housing Development Authority, Virginia Resources Authority, Fort Monroe Authority, Hampton Roads Transportation Accountability Commission, Commission on the Virginia Alcohol Safety Action Program, and Division of Capitol Police.

## 1. SIGNIFICANT ACCOUNTING POLICIES

### A. Basis of Presentation

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with the Uniform Guidance. The schedule presents a summary of direct award expenditures, pass-through entity award expenditures, and amounts provided to subrecipients by federal department and ALN. For purposes of uploading to the Federal Audit Clearinghouse (FAC), stimulus Funds for COVID-19 related expenditures are designated as "COVID-19" in the column labeled Additional_Award_Identification.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. Nonmonetary federal assistance, including food stamps, food commodities,

and surplus property, is considered federal assistance and, therefore, is reported on the "Schedule of Expenditures of Federal Awards". Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts in a contractor relationship between the Commonwealth of Virginia and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Direct Award Assistance – Assistance received directly from the Federal government or received as a disbursement from other State entities is classified as direct award expenditures on the "Schedule of Expenditures of Federal Awards".

Pass-Through Entity Federal Assistance – Assistance received in a pass-through relationship from another non-federal entity is classified as pass-through entity award expenditures on the "Schedule of Expenditures of Federal Awards".

Amounts Provided to Subrecipients Assistance – Assistance disbursed by the Commonwealth of Virginia to non-state subrecipients is classified as amount provided to subrecipients on the "Schedule of Expenditures of Federal Awards".

Major Programs – The Single Audit Act Amendments of 1996 and the Uniform Guidance establish the criteria to be used in defining major programs. Major programs for the Commonwealth of Virginia were determined using a risk-based approach in accordance with the Uniform Guidance.

Assistance Listing Number – The Assistance Listing Number (ALN) is a government-wide compendium of individual federal programs. Each program included in the compendium is assigned a five-digit program identification number (ALN) and program name. The accompanying schedule and footnotes reflect the program names and ALN assigned by the https://sam.gov website. Programs without an ALN are labeled as Other Assistance and presented using the federal agency's two-digit prefix followed by U and a two-digit number. If the federal program is part of the Research and Development Cluster (R&D) and the specific program is not known, the federal agency's two-digit prefix followed by RD is presented. The ALNs used in this audit period were retrieved on July 5, 2023.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the Commonwealth, as required in the 2023 Compliance Supplement:

Aging
Child Care and Development Fund (CCDF)
Community Development Block Grant (CDBG)-Disaster Recovery Grant
Community Development Block Grant (CDBG)-Entitlement Grant
Federal Motor Carrier Safety Administration (FMCSA)
Food Distribution
Forest Service Schools and Roads
Head Start
Highway Safety

Community Facilities Loans and Grants Cluster
Child Nutrition
Clean Water State Revolving Fund
Disability Insurance/Supplemental Security Income (SSI)
Drinking Water State Revolving Fund
Economic Development
Employment Service
Federal Transit
Fish and Wildlife
Medicaid
Research and Development
Supplemental Nutrition Assistance Program (SNAP)
Special Education (IDEA)
Student Financial Assistance Programs
Transit Services Programs
TRIO
Workforce Innovation and Opportunity Act (WIOA)

The total amount expended, distributed from U.S. Department of Health and Human Services, for the CCDF Cluster are presented as follows:

| | Amount Expended |
|---|---|
| CCDBG (Child Care Development Block Grant) | $ 133,990,135 |
| CCDF Coronavirus Aid, Relief, and Economic Security (CARES) Act | 4,486,022 |
| CCDF ARP Supplemental | 149,589,537 |
| CCDF ARP Child Care Stabilization Fund | 68,028,212 |
| CCDF Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act | 59,901,783 |
| CCDF Mandatory and Matching | 23,929,735 |
| Total | $ 439,925,424 |

The CCDF Cluster total ties to the Final SEFA with minor rounding differences.

Student Financial Assistance and Research and Development clusters expend funds from several Federal departments. The amounts expended for these clusters are reported under the appropriate federal department in the accompanying schedule and are also summarized as follows.

The total amount expended for Student Financial Assistance was $1,542,436,900 consisting of the following federal departments:

| Federal Department | Amount Expended |
|---|---|
| U.S. Department of Education | $ 1,539,667,073 |
| U.S. Department of Health and Human Services | 2,769,827 |
| Total | $ 1,542,436,900 |

The total direct award expenditures for Research and Development were $739,252,986 consisting of the following federal departments:

| Federal Department | Amount Expended |
|---|---|
| U.S. Department of Health and Human Services | $ 364,882,010 |
| National Science Foundation | 137,857,149 |
| U.S. Department of Defense | 102,885,113 |
| U.S. Department of Energy | 30,689,611 |
| U.S. Department of Agriculture | 24,067,432 |
| U.S. Department of Transportation | 16,105,405 |
| U.S. Department of Education | 13,616,619 |
| National Aeronautics and Space Administration | 12,312,533 |
| U.S. Department of Commerce | 11,286,072 |
| U.S. Department of the Interior | 6,538,278 |
| Department of Homeland Security | 4,562,430 |
| U.S. Department of Justice | 4,310,695 |
| Environmental Protection Agency | 2,145,312 |
| U.S. Agency for International Development | 2,140,488 |
| National Endowment for the Humanities | 1,653,838 |
| U.S. Department of State | 1,049,584 |
| U.S. Department of Veteran's Affairs | 863,287 |
| U.S. National Archives and Records Administration | 817,222 |
| Nuclear Regulatory Commission | 718,780 |
| Corporation for National and Community Service | 189,947 |
| Other Federal Assistance | 180,151 |
| U.S. Department of Housing and Urban Development | 124,446 |
| Small Business Administration | 111,552 |
| Barry Goldwater Scholarship and Excellence in Education Fund | 109,772 |
| Federal Communications Commission | 24,218 |
| Appalachian Regional Commission | 11,042 |
| Total | $ 739,252,986 |

## B. Basis of Accounting

Federal program expenditures included in the accompanying schedule are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when cash is disbursed rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 1C and 1D.

When a federal program is not part of a cluster, the Commonwealth has separated COVID-19 from Non-COVID-19 expenditures on the SEFA using "Stimulus" and added "COVID-19" within the Additional Award Identification column. However, if the COVID-19 expenditures are part of a cluster, the related expenditures are not separately identified but are included within the cluster's expenditures on the SEFA. In accordance with the 2023 Compliance Supplement, the Commonwealth has determined that all federal programs have been established and funding has been added to existing federal programs from the following Acts, and are considered COVID-19 funding: Coronavirus Preparedness and Response Supplemental Appropriations Act, Families First Coronavirus Response Act, Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), American Rescue Plan Act (ARP).

## C. Non-Cash Assistance

The Commonwealth of Virginia participated in several federal programs in which non-cash benefits are provided through the state to eligible program participants. These include:

Food Distribution Programs (ALNs 10.550, 10.555, 10.558, 10.559, 10.565, 10.568, 10.569) The value of food commodities was calculated using the U.S. Department of Agriculture's Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of:

| ALN | Non-COVID-19 Related Amount | COVID-19 Related Amount |
|---|---|---|
| 10.550 | $ 229,206 | 0 |
| 10.555 | $ 45,602,487 | 0 |
| 10.558 | $ 1,616 | 0 |
| 10.559 | $ 1,786,003 | 0 |
| 10.565 | $ 4,312,559 | 0 |
| 10.568 | $ 3,776,628 | 2,402,940 |
| 10.569 | $ 15,326,219 | 0 |

The accompanying schedule does not include Commonwealth-stored undistributed food commodities of:

| ALN | Amount |
|---|---|
| 10.555 | $ 29,244 |
| 10.569 | $ 17,087 |

Donation of Federal Surplus Personal Property (ALN 39.003) – Donated federal surplus property is valued at 23.3 percent of the original acquisition cost as assigned by the federal government. The amount included in the accompanying schedule reflects distributions to other governmental entities during the year ended June 30, 2023. Administrative expenditures of $173,213 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2023, totaled $165,591.

Childhood Immunization Grants (ALN 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health departments, private physicians, and other providers. The amount presented in the accompanying schedule reflects the non-COVID-19 cost of immunizations to the federal government of $81,036,962. The remaining amount of $42,077,956 consists of $8,160,627 non-COVID-19 and $33,917,327 COVID-19 related expenditures, and are the administrative costs incurred by the Department of Health. The value of inventory on hand at June 30, 2023, was $2,955,539 held by local health departments and $22,237,296 held by other providers.

**D. Loan/Loan Guarantee Programs**

Federal Perkins Loans - Federal Capital Contributions (ALN 84.038) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were $15,675,506.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (ALN 93.342) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were $11,961,932.

Nurse Faculty Loan Program (ALN 93.264) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were $729,829.

Nursing Student Loans (ALN 93.364) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were $2,338,170.

Assistive Technology Alternative Financing Program (ALN 93.469) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were $4,205,259.

### E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (ALN 17.225) includes $52,598,459 non-COVID-19 related, and $12,930,727 COVID-19 related administrative costs; $3,770,487 non-COVID-19 related federal unemployment benefits paid to federal employees; $56,522 Temporary Extended non-COVID-19 related; $193,803,526 non-COVID-19 related state unemployment benefits; $22,262,793 in federal COVID-19 related benefits; and $191,864 in federal benefits paid to Trade Act impacted workers.

### F. Disaster Grants – Public Assistance

After a Presidentially-Declared disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities; and costs associated with Commonwealth's response to the COVID-19 public health emergency. The federal government reimburses in the form of cost-shared grants which requires state matching funds. For the year ended June 30, 2023, the amount included in the accompanying schedules for Disaster Grants - Public Assistance (ALN 97.036) includes $64,132,224 of approved eligible expenditures that were incurred in a prior year.

### G. Program Expenditures

Certain transactions relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the Commonwealth of Virginia, the following policies have been adopted:

1. When federal financial assistance is received by one state recipient agency and distributed to another state agency (i.e., a transfer of funds by the primary recipient state agency to a secondary state agency), the federal financial assistance will be reflected as expenditures by the secondary state agency.

2. When federal financial assistance is received by one state agency to purchase goods or services from another state agency, the federal financial assistance will be reflected as expenditures by the recipient (purchaser) agency.

## 2. DE MINIMIS INDIRECT COST RATE

For the year ended June 30, 2023, only the Virginia Museum of Fine Arts, Department of Wildlife Resources, Department of Forensic Science, Southern Virginia Higher Education Center, Virginia Economic Development Partnership, and Virginia Biotechnology Research Partnership Authority have elected to use the de minimis indirect cost rate per Section 200.414 of the Uniform Guidance.

# APPENDICES

# LISTING OF FINDINGS GROUPED BY TOPIC

| Finding Topic/Report Header | | |
|---|---|---|
| **Finding Number** | **Finding Title** | **Applicable To** |
| **Financial Accounting and Reporting** | | |
| 2023-001 | Strengthen Controls over Financial Reporting | Department of Human Resource Management |
| 2023-002 | Improve Controls over GASB Statement No. 75 Financial Information Review | Department of Human Resource Management |
| 2023-003 | Improve Controls over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets | Virginia Information Technologies Agency |
| 2023-004 | Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87 | Department of General Services |
| 2023-005 | Strengthen Controls over Financial Reporting | Department of Health |
| 2023-006 | Improve Controls over Journal Entries | Department of Health |
| 2023-007 | Improve Governance Structure and Resources Surrounding Financial Reporting Process | University of Virginia |
| 2023-008 | Strengthen Internal Controls over Financial Reporting of Non-Reimbursement Grants | Department of Social Services |
| 2023-009 | Continue to Improve Controls over the Calculation of Contractual Commitments | Department of Behavioral Health and Developmental Services |
| **Information System Security - Multiple Information System Security Control Families** | | |
| 2023-010 | Improve Information Security Program and Controls | Department of Medical Assistance Services |
| 2023-011 | Improve Database Security | Department of Accounts |
| 2023-012 | Improve Database Security | Virginia Retirement System |
| 2023-013 | Improve IT Risk Management and Contingency Planning Documentation | Department of Planning and Budget |
| 2023-014 | Continue Improving IT Risk Management Program | Department of Social Services |
| 2023-015 | Improve Web Application Security | Department of Social Services |
| 2023-016 | Continue to Improve Database Security | Department of Behavioral Health and Developmental Services |
| 2023-017 | Conduct Information Technology Security Audits | Department of Health |
| 2023-018 | Improve Database Security | Department of Motor Vehicles |
| 2023-019 | Improve Database Security | Department of Transportation |
| 2023-020 | Conduct IT Risk Assessments and Develop System Security Plans | Department of Transportation |
| 2023-021 | Improve IT Risk Management and Contingency Planning Program | Department of Human Resource Management |
| 2023-022 | Improve IT Risk Management Program | Department of Education - Direct Aid to Public Education |
| 2023-023 | Improve IT Risk Management Program and Contingency Planning | Virginia College Savings Plan |
| 2023-024 | Improve IT Risk Management and Contingency Planning | Virginia Alcoholic Beverage Control Authority |
| 2023-025 | Improve Database Security | Virginia Lottery |
| 2023-026 | Improve Database Security | University of Virginia-Academic Division |
| **Information System Security - Information Security Roles and Responsibilities** | | |
| 2023-027 | Improve Information Security Program and IT Governance | Department of Social Services |
| 2023-028 | Continue Dedicating Resources to Support Information Security Program | Department of Behavioral Health and Developmental Services |
| 2023-029 | Allocate Resources to Enforce Separation of Duties | Department of Planning and Budget |
| **Information System Security - Access Control** | | |
| 2023-030 | Complete Annual Review over User Access to University Information Systems | University of Virginia-Academic Division |
| 2023-031 | Complete Annual User Access Reviews | University of Virginia-Medical Center |
| 2023-032 | Continue to Implement Compliant Application Access Management Procedures | Department of Behavioral Health and Developmental Services |
| 2023-033 | Improve Documentation for Separation of Duty Conflicts | Department of Social Services |
| 2023-034 | Evaluate Separation of Duty Conflicts within the Case Management System | Department of Social Services |
| 2023-035 | Perform Annual Review of Case Management System Access | Department of Social Services |
| 2023-036 | Perform Annual System Access Reviews | Department of Medical Assistance Services |
| 2023-037 | Improve System Access Procedures | Department of Health |
| 2023-038 | Implement a Process to Annually Review User Access | Department of Motor Vehicles |
| 2023-039 | Improve System Access Policies and Procedures for Critical Systems | Virginia Lottery |
| 2023-040 | Improve Management of Access to the Retirement Benefits System | Department of Corrections-Central Administration |
| **Information System Security - Personnel Security** | | |
| 2023-041 | Improve Offboarding Process | Department of Transportation |
| 2023-042 | Continue Strengthening the System Access Removal Process | Department of Health |
| 2023-043 | Monitor Internal Controls to Ensure Timely Removal of System Access | Department of Social Services |
| 2023-044 | Revoke Systems Access for Separated Employees in a Timely Manner | Department of Taxation |

# LISTING OF FINDINGS GROUPED BY TOPIC

| Finding Topic/Report Header | | |
|---|---|---|
| **Finding Number** | **Finding Title** | **Applicable To** |
| **Information System Security - Configuration Management** | | |
| 2023-045 | Improve IT Change Control and Configuration Management Process | Virginia Retirement System |
| 2023-046 | Continue to Improve IT Change and Configuration Management Policy and Process | Department of Planning and Budget |
| 2023-047 | Develop Baseline Configurations for Information Systems | Department of Behavioral Health and Developmental Services |
| 2023-048 | Improve Change Management Process for Information Technology Environment | Department of Behavioral Health and Developmental Services |
| 2023-049 | Continue Improving IT Change and Configuration Management Process | Department of Social Services |
| 2023-050 | Improve Change Control Process | Department of Transportation |
| 2023-051 | Improve Change Control Process | Virginia Employment Commission |
| 2023-052 | Improve Monroe IT Change and Configuration Management Process | Department of Accounts |
| **Information System Security - Audit and Accountability** | | |
| 2023-053 | Conduct Timely IT Security Audits | Department of Accounts |
| 2023-054 | Conduct Information Technology Security Audits over Sensitive Systems | Department of Behavioral Health and Developmental Services |
| 2023-055 | Obtain and Review Information Security Audit | Department of Medical Assistance Services |
| 2023-056 | Conduct Information Technology Security Audits | Department of Social Services |
| 2023-057 | Conduct Timely IT Security Audits | Department of Motor Vehicles |
| **Information System Security - System and Information Integrity** | | |
| 2023-058 | Upgrade End-of-Life Technology | Department of Social Services |
| 2023-059 | Continue to Update End-of-Life Technology | Department of Motor Vehicles |
| 2023-060 | Upgrade End-of-Life Technology | Department of Transportation |
| 2023-061 | Improve Vulnerability Management Process | Department of Education - Direct Aid to Public Education |
| **Information System Security - Risk Assessment** | | |
| 2023-062 | Improve Vulnerability Management | Department of Health |
| 2023-063 | Improve Vulnerability Management Process | Department of Behavioral Health and Developmental Services |
| 2023-064 | Continue to Improve Risk Assessment Process | Department of Behavioral Health and Developmental Services |
| **Information System Security - Contingency Planning** | | |
| 2023-065 | Improve IT Contingency Management Program | Department of Behavioral Health and Developmental Services |
| 2023-066 | Continue Developing Record Retention Requirements and Processes for Electronic Records | Department of Social Services |
| 2023-067 | Improve Web Application Security Controls | Department of Motor Vehicles |
| **Information System Security - Planning** | | |
| 2023-068 | Improve IT Risk Management and Contingency Planning Program | Department of Accounts |
| 2023-069 | Complete a System Security Plan for Each Sensitive System | University of Virginia-Medical Center |
| **Information System Security - Awareness and Training** | | |
| 2023-070 | Improve Security Awareness Training Program | Department of Behavioral Health and Developmental Services |
| 2023-071 | Improve Security Awareness Training | Virginia Commonwealth University |
| **Procurement and Contract Management** | | |
| 2023-072 | Continue to Ensure ITISP Suppliers Meet all Contractual Requirements | Virginia Information Technologies Agency |
| **Human Resources and Payroll** | | |
| 2023-073 | Continue to Improve Off-Boarding Procedures | Department of Behavioral Health and Developmental Services |
| 2023-074 | Improve Controls over the Payroll Certification Process | Department of Behavioral Health and Developmental Services |
| 2023-075 | Continue to Improve Controls over Payroll Reconciliations | Department of Behavioral Health and Developmental Services |
| 2023-076 | Continue to Improve Controls over the Retirement Benefits System Reconciliation | Department of Behavioral Health and Developmental Services |
| 2023-077 | Improve Internal Controls over Employee Termination Process | Department of Corrections-Central Administration |
| 2023-078 | Improve Internal Controls over Employee Separation Process | Virginia Alcoholic Beverage Control Authority |
| 2023-079 | Improve Internal Controls over Employee Offboarding Process | Department of Health |
| 2023-080 | Reconcile the Commonwealth's Retirement Benefits System | Department of Social Services |
| 2023-081 | Improve Processes over Employment Eligibility Verification | University of Virginia |
| 2023-082 | Improve Timekeeping Controls | University of Virginia-Medical Center |

# LISTING OF FINDINGS GROUPED BY TOPIC

| Finding Topic/Report Header | | |
|---|---|---|
| **Finding Number** | **Finding Title** | **Applicable To** |
| **Third-Party Service Providers** | | |
| 2023-083 | Improve Oversight of Third-Party IT Service Providers | Virginia Information Technologies Agency |
| 2023-084 | Develop and Implement a Third-Party Service Provider Oversight Process | Department of Taxation |
| 2023-085 | Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers | Department of Social Services |
| 2023-086 | Improve Third-Party Oversight Process | Department of Medical Assistance Services |
| 2023-087 | Continue Improving Oversight of Third-Party Service Providers | Virginia Alcoholic Beverage Control Authority |
| 2023-088 | Continue Improving Service Provider Oversight | Department of Transportation |
| 2023-089 | Improve Procedures and Process for Oversight of Third-Party IT Service Providers | Virginia Lottery |
| 2023-090 | Improve IT Service Provider Oversight | Virginia Commonwealth University |
| 2023-091 | Improve Third-Party Service Provider Process | Department of Education - Direct Aid to Public Education |
| **Conflict of Interests Act** | | |
| 2023-092 | Ensure Compliance with the Conflict of Interests Act | Department of Behavioral Health and Developmental Services |
| 2023-093 | Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act | Department of Social Services |
| **Benefits** | | |
| 2023-094 | Improve Retirement Benefit Calculations | Virginia Retirement System |
| **Expenses and Accounts Payable** | | |
| 2023-095 | Improve Accounts Payable Controls | University of Virginia-Medical Center |
| **Inventory** | | |
| 2023-096 | Perform Complete Physical Inventory | University of Virginia-Academic Division |
| **Grants Management** | | |
| 2023-097 | Perform Responsibilities Outlined in the Agency Monitoring Plan | Department of Social Services |
| 2023-098 | Review Non-Locality Subrecipient Single Audit Reports | Department of Social Services |
| 2023-099 | Communicate Responsibilities to Subrecipient Monitoring Coordinators | Department of Social Services |
| 2023-100 | Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations | Department of Social Services |
| 2023-101 | Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities | Department of Social Services |
| 2023-102 | Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan | Department of Social Services |
| 2023-103 | Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements | Department of Social Services |
| **Federal Award Findings and Questioned Costs** | | |
| 2023-104 | Obtain Reasonable Assurance over Contractor Compliance with Program Regulations | Department of Social Services |
| 2023-105 | Implement Internal Controls over TANF Federal Performance Reporting | Department of Social Services |
| 2023-106 | Implement Internal Controls over TANF Federal Special Reporting | Department of Social Services |
| 2023-107 | Strengthen Internal Controls over FFATA Reporting | Department of Social Services |
| 2023-108 | Confirm Subrecipient Suspension or Debarment Status | Department of Criminal Justice Services |
| 2023-109 | Ensure Compliance with FFATA Reporting Requirements | Department of Criminal Justice Services |

# LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

| Applicable To | | |
|---|---|---|
| **Finding Number** | **Finding Title** | **Finding Topic/Report Header** |
| **Department of Accounts** | | |
| 2023-011 | Improve Database Security | Information System Security - Multiple Information System Security Control Families |
| 2023-052 | Improve Monroe IT Change and Configuration Management Process | Information System Security - Configuration Management |
| 2023-053 | Conduct Timely IT Security Audits | Information System Security - Audit and Accountability |
| 2023-068 | Improve IT Risk Management and Contingency Planning Program | Information System Security - Planning |
| **Department of Behavioral Health and Developmental Services** | | |
| 2023-009 | Continue to Improve Controls over the Calculation of Contractual Commitments | Financial Accounting and Reporting |
| 2023-016 | Continue to Improve Database Security | Information System Security - Multiple Information System Security Control Families |
| 2023-028 | Continue Dedicating Resources to Support Information Security Program | Information System Security - Information Security Roles and Responsibilities |
| 2023-032 | Continue to Implement Compliant Application Access Management Procedures | Information System Security - Access Control |
| 2023-047 | Develop Baseline Configurations for Information Systems | Information System Security - Configuration Management |
| 2023-048 | Improve Change Management Process for Information Technology Environment | Information System Security - Configuration Management |
| 2023-054 | Conduct Information Technology Security Audits over Sensitive Systems | Information System Security - Audit and Accountability |
| 2023-063 | Improve Vulnerability Management Process | Information System Security - Risk Assessment |
| 2023-064 | Continue to Improve Risk Assessment Process | Information System Security - Risk Assessment |
| 2023-065 | Improve IT Contingency Management Program | Information System Security - Contingency Planning |
| 2023-070 | Improve Security Awareness Training Program | Information System Security - Awareness and Training |
| 2023-073 | Continue to Improve Off-Boarding Procedures | Human Resources and Payroll |
| 2023-074 | Improve Controls over the Payroll Certification Process | Human Resources and Payroll |
| 2023-075 | Continue to Improve Controls over Payroll Reconciliations | Human Resources and Payroll |
| 2023-076 | Continue to Improve Controls over the Retirement Benefits System Reconciliation | Human Resources and Payroll |
| 2023-092 | Ensure Compliance with the Conflict of Interests Act | Conflict of Interests Act |
| **Department of Corrections-Central Administration** | | |
| 2023-040 | Improve Management of Access to the Retirement Benefits System | Information System Security - Access Control |
| 2023-077 | Improve Internal Controls over Employee Termination Process | Human Resources and Payroll |
| **Department of Criminal Justice Services** | | |
| 2023-108 | Confirm Subrecipient Suspension or Debarment Status | Federal Award Findings and Questioned Costs |
| 2023-109 | Ensure Compliance with FFATA Reporting Requirements | Federal Award Findings and Questioned Costs |
| **Department of Education - Direct Aid to Public Education** | | |
| 2023-022 | Improve IT Risk Management Program | Information System Security - Multiple Information System Security Control Families |
| 2023-061 | Improve Vulnerability Management Process | Information System Security - System and Information Integrity |
| 2023-091 | Improve Third-Party Service Provider Process | Third-Party Service Providers |
| **Department of General Services** | | |
| 2023-004 | Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87 | Financial Accounting and Reporting |
| **Department of Health** | | |
| 2023-005 | Strengthen Controls over Financial Reporting | Financial Accounting and Reporting |
| 2023-006 | Improve Controls over Journal Entries | Financial Accounting and Reporting |
| 2023-017 | Conduct Information Technology Security Audits | Information System Security - Multiple Information System Security Control Families |
| 2023-037 | Improve System Access Procedures | Information System Security - Access Control |
| 2023-042 | Continue Strengthening the System Access Removal Process | Information System Security - Personnel Security |
| 2023-062 | Improve Vulnerability Management | Information System Security - Risk Assessment |
| 2023-079 | Improve Internal Controls over Employee Offboarding Process | Human Resources and Payroll |
| **Department of Human Resource Management** | | |
| 2023-001 | Strengthen Controls over Financial Reporting | Financial Accounting and Reporting |
| 2023-002 | Improve Controls over GASB Statement No. 75 Financial Information Review | Financial Accounting and Reporting |
| 2023-021 | Improve IT Risk Management and Contingency Planning Program | Information System Security - Multiple Information System Security Control Families |

# LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

| Applicable To | | |
|---|---|---|
| **Finding Number** | **Finding Title** | **Finding Topic/Report Header** |
| **Department of Medical Assistance Services** | | |
| 2023-010 | Improve Information Security Program and Controls | Information System Security - Multiple Information System Security Control Families |
| 2023-036 | Perform Annual System Access Reviews | Information System Security - Access Control |
| 2023-055 | Obtain and Review Information Security Audit | Information System Security - Audit and Accountability |
| 2023-086 | Improve Third-Party Oversight Process | Third-Party Service Providers |
| **Department of Motor Vehicles** | | |
| 2023-018 | Improve Database Security | Information System Security - Multiple Information System Security Control Families |
| 2023-038 | Implement a Process to Annually Review User Access | Information System Security - Access Control |
| 2023-057 | Conduct Timely IT Security Audits | Information System Security - Audit and Accountability |
| 2023-059 | Continue to Update End-of-Life Technology | Information System Security - System and Information Integrity |
| 2023-067 | Improve Web Application Security Controls | Information System Security - Contingency Planning |
| **Department of Planning and Budget** | | |
| 2023-013 | Improve IT Risk Management and Contingency Planning Documentation | Information System Security - Multiple Information System Security Control Families |
| 2023-029 | Allocate Resources to Enforce Separation of Duties | Information System Security - Information Security Roles and Responsibilities |
| 2023-046 | Continue to Improve IT Change and Configuration Management Policy and Process | Information System Security - Configuration Management |
| **Department of Social Services** | | |
| 2023-008 | Strengthen Internal Controls over Financial Reporting of Non-Reimbursement Grants | Financial Accounting and Reporting |
| 2023-014 | Continue Improving IT Risk Management Program | Information System Security - Multiple Information System Security Control Families |
| 2023-015 | Improve Web Application Security | Information System Security - Multiple Information System Security Control Families |
| 2023-027 | Improve Information Security Program and IT Governance | Information System Security - Information Security Roles and Responsibilities |
| 2023-033 | Improve Documentation for Separation of Duty Conflicts | Information System Security - Access Control |
| 2023-034 | Evaluate Separation of Duty Conflicts within the Case Management System | Information System Security - Access Control |
| 2023-035 | Perform Annual Review of Case Management System Access | Information System Security - Access Control |
| 2023-043 | Monitor Internal Controls to Ensure Timely Removal of System Access | Information System Security - Personnel Security |
| 2023-049 | Continue Improving IT Change and Configuration Management Process | Information System Security - Configuration Management |
| 2023-056 | Conduct Information Technology Security Audits | Information System Security - Audit and Accountability |
| 2023-058 | Upgrade End-of-Life Technology | Information System Security - System and Information Integrity |
| 2023-066 | Continue Developing Record Retention Requirements and Processes for Electronic Records | Information System Security - Contingency Planning |
| 2023-080 | Reconcile the Commonwealth's Retirement Benefits System | Human Resources and Payroll |
| 2023-085 | Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers | Third-Party Service Providers |
| 2023-093 | Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act | Conflict of Interests Act |
| 2023-097 | Perform Responsibilities Outlined in the Agency Monitoring Plan | Grants Management |
| 2023-098 | Review Non-Locality Subrecipient Single Audit Reports | Grants Management |
| 2023-099 | Communicate Responsibilities to Subrecipient Monitoring Coordinators | Grants Management |
| 2023-100 | Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations | Grants Management |
| 2023-101 | Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities | Grants Management |
| 2023-102 | Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan | Grants Management |
| 2023-103 | Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements | Grants Management |
| 2023-104 | Obtain Reasonable Assurance over Contractor Compliance with Program Regulations | Federal Award Findings and Questioned Costs |
| 2023-105 | Implement Internal Controls over TANF Federal Performance Reporting | Federal Award Findings and Questioned Costs |
| 2023-106 | Implement Internal Controls over TANF Federal Special Reporting | Federal Award Findings and Questioned Costs |
| 2023-107 | Strengthen Internal Controls over FFATA Reporting | Federal Award Findings and Questioned Costs |
| **Department of Taxation** | | |
| 2023-044 | Revoke Systems Access for Separated Employees in a Timely Manner | Information System Security - Personnel Security |
| 2023-084 | Develop and Implement a Third-Party Service Provider Oversight Process | Third-Party Service Providers |

# LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

| Applicable To | | |
|---|---|---|
| **Finding Number** | **Finding Title** | **Finding Topic/Report Header** |
| **Department of Transportation** | | |
| 2023-019 | Improve Database Security | Information System Security - Multiple Information System Security Control Families |
| 2023-020 | Conduct IT Risk Assessments and Develop System Security Plans | Information System Security - Multiple Information System Security Control Families |
| 2023-041 | Improve Offboarding Process | Information System Security - Personnel Security |
| 2023-050 | Improve Change Control Process | Information System Security - Configuration Management |
| 2023-060 | Upgrade End-of-Life Technology | Information System Security - System and Information Integrity |
| 2023-088 | Continue Improving Service Provider Oversight | Third-Party Service Providers |
| **University of Virginia** | | |
| 2023-007 | Improve Governance Structure and Resources Surrounding Financial Reporting Process | Financial Accounting and Reporting |
| 2023-081 | Improve Processes over Employment Eligibility Verification | Human Resources and Payroll |
| **University of Virginia-Academic Division** | | |
| 2023-026 | Improve Database Security | Information System Security - Multiple Information System Security Control Families |
| 2023-030 | Complete Annual Review over User Access to University Information Systems | Information System Security - Access Control |
| 2023-096 | Perform Complete Physical Inventory | Inventory |
| **University of Virginia-Medical Center** | | |
| 2023-031 | Complete Annual User Access Reviews | Information System Security - Access Control |
| 2023-069 | Complete a System Security Plan for Each Sensitive System | Information System Security - Planning |
| 2023-082 | Improve Timekeeping Controls | Human Resources and Payroll |
| 2023-095 | Improve Accounts Payable Controls | Expenses and Accounts Payable |
| **Virginia Alcoholic Beverage Control Authority** | | |
| 2023-024 | Improve IT Risk Management and Contingency Planning | Information System Security - Multiple Information System Security Control Families |
| 2023-078 | Improve Internal Controls over Employee Separation Process | Human Resources and Payroll |
| 2023-087 | Continue Improving Oversight of Third-Party Service Providers | Third-Party Service Providers |
| **Virginia College Savings Plan** | | |
| 2023-023 | Improve IT Risk Management Program and Contingency Planning | Information System Security - Multiple Information System Security Control Families |
| **Virginia Commonwealth University** | | |
| 2023-071 | Improve Security Awareness Training | Information System Security - Awareness and Training |
| 2023-090 | Improve IT Service Provider Oversight | Third-Party Service Providers |
| **Virginia Employment Commission** | | |
| 2023-051 | Improve Change Control Process | Information System Security - Configuration Management |
| **Virginia Information Technologies Agency** | | |
| 2023-003 | Improve Controls over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets | Financial Accounting and Reporting |
| 2023-072 | Continue to Ensure ITISP Suppliers Meet all Contractual Requirements | Procurement and Contract Management |
| 2023-083 | Improve Oversight of Third-Party IT Service Providers | Third-Party Service Providers |
| **Virginia Lottery** | | |
| 2023-025 | Improve Database Security | Information System Security - Multiple Information System Security Control Families |
| 2023-039 | Improve System Access Policies and Procedures for Critical Systems | Information System Security - Access Control |
| 2023-089 | Improve Procedures and Process for Oversight of Third-Party IT Service Providers | Third-Party Service Providers |
| **Virginia Retirement System** | | |
| 2023-012 | Improve Database Security | Information System Security - Multiple Information System Security Control Families |
| 2023-045 | Improve IT Change Control and Configuration Management Process | Information System Security - Configuration Management |
| 2023-094 | Improve Retirement Benefit Calculations | Benefits |

# APPLICABLE MANAGEMENT CONTACTS FOR FINDINGS AND QUESTIONED COSTS

**Department of Accounts**
Amanda Simpson
Director of Compliance Oversight and Federal Reporting
P.O. Box 1971
Richmond, VA 23218
(804) 371-8912
amanda.simpson@doa.virginia.gov

**Department of Corrections – Central Administration**
Louis Eacho
Chief Financial Officer
6900 Atmore Drive
Richmond, VA 23225
(804) 887-7847
Louis.eacho@vadoc.virginia.gov

**Department of Education – Central Office Operations**
Annette Sherrill
Assistant Superintendent for Budget and Finance
101 N. 14th Street, 25th Floor
Richmond, VA 23219
(804) 225-3574
annette.sherrill@doe.virginia.gov

**Department of Health**
Tiffany Ford
Deputy Commissioner for Administration
109 Governor Street
Richmond, VA 23219
(804) 864-7020
tiffany.ford@vdh.virginia.gov

**Department of Human Resource Management**
Denise Sandlin
Chief Financial Officer
101 N 14th Street
Richmond, VA 23129
804-371-7990
denise.sandlin@dhrm.virginia.gov

**Department of Behavioral Health and Developmental Services**
Divya Mehta
Director of Internal Audit
1220 Bank Street
Richmond, VA 23219
(804) 615-3428
divyajot.mehta@dbhds.virginia.gov

**Department of Criminal Justice Services**
John G Colligan, Jr.
Director of Finance and Administration
1100 Bank Street
Richmond, VA 23219
(804) 786-4961
john.colligan@dcjs.virginia.gov

**Department of General Services**
Sandra Gill
Deputy Director
1100 Bank Street, Suite 420
Richmond, VA 23219
(804) 786-1600
sandra.gill@dgs.virginia.gov

**Department of Housing and Community Development**
Danielle Robertson
Chief Financial Officer
600 East Main Street-Suite 300
Richmond, VA 23219
(804) 371-7021
danielle.robertson@dhcd.virginia.gov

**Department of Medical Assistance Services**
Susan Smith
Internal Audit Director
600 East Broad Street
Richmond, VA 23219
(804) 371-4771
susan.smith@dmas.virginia.gov

# APPLICABLE MANAGEMENT CONTACTS FOR FINDINGS AND QUESTIONED COSTS

**Department of Motor Vehicles**
David Mitchell
Deputy Commissioner of Administration and Finance
2300 W. Broad Street
Richmond, VA 23269
(804) 367-0122
david.mitchell@dmv.virginia.gov

**Department of Social Services**
Ross McDonald
Director of Compliance
5600 Cox Road
Glen Allen, VA 23060
(804) 380-5408
ross.l.mcdonald@dss.virginia.gov

**Department of Transportation**
Minni Powell
Controller
1401 E. Broad Street
Richmond, VA 23219
(804) 371-2918
minni.powell@vdot.virginia.gov

**University of Virginia - Medical Center**
Allison Holt
Controller
4105 Lewis and Clark Drive, 2nd Floor
Charlottesville, VA 22911
(434) 409-2340
Aph6n@uvahealth.org

**Virginia College Savings Plan**
Vivian L. Shields
Chief Financial Officer
9001 Arboretum Parkway
Richmond, VA 23236
(804) 786-4768
VShields@virginia529.com

**Department of Planning and Budget**
Michelle Vucci
Associate Director – Administrative Services
1111 East Broad Street, Rm 5040
Richmond, VA 23219
(804) 786-1817
michelle.vucci@dpb.virginia.gov

**Department of Taxation**
Dave Walsh
Director of Internal Audit
600 E. Main Street
Richmond, VA 23219
(804) 786-3670
david.walsh@tax.virginia.gov

**University of Virginia and University of Virginia - Academic Division**
Augie Maurelli
Vice President for Finance and CFO
1001 Emmet Street
Charlottesville, VA 22903
(434) 924-9409
alm6rk@virginia.edu

**Virginia Alcoholic Beverage Control Authority**
Douglas Robinson
Director of Finance
7450 Freight Way
Mechanicsville, VA 23116
(804) 213-4463
douglas.robinson@virginiaabc.com

**Virginia Commonwealth University**
David Litton
Interim Executive Director of Audit and Compliance Services
918 West Franklin Street, Box 842503
Richmond, VA 23284
(804) 828-2354
dmlitton@vcu.edu

# APPLICABLE MANAGEMENT CONTACTS FOR FINDINGS AND QUESTIONED COSTS

**Virginia Employment Commission**
Anne Myers
Internal Audit Director
6606 W. Broad Street
Richmond, VA 23230
(804) 786-5339
anne.myers@vec.virginia.gov

**Virginia Lottery**
Deborah Courtney
Deputy Executive Director of Finance and Administration
600 East Main Street
Richmond, VA 23219
DCourtney@VALOTTERY.com

**Virginia Information Technologies Agency**
Joshua Heslinga
Director of Legal & Legislative Services
7325 Beaufont Springs Dr.
Richmond, VA 23225
(804) 551-2902
joshua.heslinga@vita.virginia.gov

**Virginia Retirement System**
Leslie Weldon
Chief Financial Officer
P.O. Box 2500
Richmond, VA 23218-2500
(804) 771-7352
lweldon@varetire.org

## ACRONYMS FOR AUDITOR'S SECTION

| Acronym | Definition |
|---|---|
| **AC** | Access Control |
| **Academic Division** | University of Virginia-Academic Division |
| **Accounts** | Department of Accounts |
| **ACF** | Administration for Children and Families |
| **ACF-199** | 199 TANF Data Report |
| **ACF-209** | 209 Separate State Programs – Maintenance-of-Effort Data Report |
| **ACFR** | Annual Comprehensive Financial Report |
| **ALN** | Assistance Listing Number |
| **ALPT** | Assistance Listing Program Title |
| **AT** | Awareness and Training |
| **AU** | Audit and Accountability |
| **Authority** | Alcoholic Beverage Control Authority |
| **Benefit Programs** | Department of Social Services' Division of Benefit Programs |
| **BIA** | Business Impact Analysis |
| **CACFP** | Child and Adult Care Food Program |
| **CAPP Manual** | Commonwealth Accounting Policies and Procedures Manual |
| **CFR** | Code of Federal Regulations |
| **CIO** | Chief Information Officer |
| **CIS** | Center for Internet Security |
| **CIS Benchmarks** | Center for Internet Security Benchmarks |
| **CISO** | Chief Information Security Officer |
| **claims processing module** | Medicaid claims processing module of the Department of Medical Assistance Services' Medicaid management system |
| **Clearinghouse** | Federal Audit Clearinghouse |
| **CM** | Configuration Management |
| **COIA** | Conflict of Interests Act |
| **Commission** | Virginia Employment Commission |
| **Compliance** | Department of Social Services' Compliance Division |
| **Configuration Management Policy** | Virginia Employment Commission's Configuration Management Policy and Procedures |
| **COOP** | Continuity of Operations Plan |
| **Corrections** | Department of Corrections-Central Administration |
| **COV** | Commonwealth of Virginia |
| **COVID-19** | Coronavirus Disease 2019 |
| **CP** | Contingency Planning |
| **Criminal Justice Services** | Department of Criminal Justice Services |
| **CSLFRF** | Coronavirus State and Local Fiscal Recovery Funds |
| **CVE** | Common Vulnerabilities and Exposures |
| **DBHDS** | Department of Behavioral Health and Developmental Services |

## ACRONYMS FOR AUDITOR'S SECTION

| Acronym | Definition |
|---|---|
| **DRP** | Disaster Recovery Plan |
| **EBT** | Electronic Benefits Transfer |
| **ECOS** | Enterprise Cloud Oversight Services |
| **Education** | Department of Education - Direct Aid to Public Education |
| **EOL** | End-of-Life |
| **ESF** | Educational Stabilization Fund |
| **FAQ Presentation** | Department of Behavioral Health and Developmental Services' Change Management FAQ Presentation |
| **FFATA** | Federal Funding Accountability and Transparency Act |
| **Finance and Administration** | Department of Accounts' Finance and Administration Division |
| **Fiscal Services** | Department of General Services' Office of Fiscal Services |
| **FOIAE** | Freedom of Information Act Exempt |
| **Form I-9** | Employment Eligibility Verification Form |
| **FSRS** | FFATA Subrecipient Reporting System |
| **GASB** | Governmental Accounting Standards Board |
| **General Services** | Department of General Services |
| **Grants Management** | Office of Grants Management |
| **Health** | Department of Health |
| **HIPAA** | Health Insurance Portability and Accountability Act |
| **Hosted Environment Security Standard** | Commonwealth of Virginia's Hosted Environment Information Security Standard, SEC525 |
| **Human Resource Management** | Department of Human Resource Management |
| **IEC** | International Electrotechnical Commission |
| **Internal Audit** | University of Virginia's Internal Audit Department |
| **ISO** | Information Security Officer |
| **ISO Standard** | International Organization for Standardization and International Electrotechnical Commission Standard, ISO/IEC 27002 |
| **ISRM** | Information Security Risk Management |
| **IT** | Information Technology |
| **IT Audit Standard** | Commonwealth of Virginia's IT Security Audit Standard, SEC502 |
| **ITISP** | Information Technology Infrastructure Services Program |
| **LIHEA** | Low-Income Home Energy Assistance |
| **LIHWAP** | Low-Income Household Water Assistance Program |
| **Lottery** | Virginia Lottery |
| **Medical Assistance** | Department of Medical Assistance Services |
| **Medical Center** | University of Virginia Medical Center |
| **MOE** | Maintenance-of-Effort |
| **Motor Vehicles** | Department of Motor Vehicles |
| **MSI** | Multisource Service Integrator |

## ACRONYMS FOR AUDITOR'S SECTION

| Acronym | Definition |
|---|---|
| **NIST Standard** | National Institute of Standards and Technology Standard, 800-53 |
| **OFM** | Office of Financial Management |
| **OIA** | Office of Internal Audit |
| **OIA Procedures** | Office of Internal Audit Administrative Procedures – Subject 6: IT Security Audits |
| **OIM** | Office of Information Management |
| **OPEB** | Postemployment Benefits Other Than Pensions |
| **PL** | Planning |
| **Planning and Budget** | Department of Planning and Budget |
| **Process Guide** | Department of Behavioral Health and Developmental Services' IT Change Management Process Guide |
| **PS** | Personnel Security |
| **RA** | Risk Assessment |
| **Real Estate Services** | Department of General Services' Division of Real Estate Services |
| **Refugee Assistance** | Refugee and Entrant Assistance State/Replacement Designee Administered Programs |
| **Retirement System** | Commonwealth of Virginia's retirement benefits system |
| **Risk Management Policy** | Alcoholic Beverage Control Authority's Information Security Risk Management Policy |
| **Risk Management Standard** | Commonwealth of Virginia's Information Technology Risk Management Standard, SEC520 |
| **RM Standard** | UVA Health and UVA Community Health Risk Management Standard |
| **RPO** | Recovery Point Objectives |
| **RTO** | Recovery Time Objectives |
| **SA** | System and Services Acquisition |
| **SaaS** | Software as a Service |
| **SBITA** | Subscription-Based Information Technology Arrangement |
| **Security Awareness Policy** | Department of Behavioral Health and Developmental Services' IT Security Awareness and Training Policy |
| **Security Awareness Training Standard** | Commonwealth of Virginia's Security Awareness Training Standard, SEC527 |
| **Security Policy** | Alcoholic Beverage Control Authority's Information Security Policy |
| **Security Standard** | Commonwealth's Information Security Standard, SEC501 |
| **SI** | System and Information Integrity |
| **SNAP** | Supplemental Nutrition Assistance Program |
| **SOC** | Service Organization Control |
| **SOC 1** | Service Organization Control Report Type 1 |
| **SOC 2** | Service Organization Control Report Type 2 |
| **Social Services** | Department of Social Services |
| **SOEI** | Statement of Economic Interests |

## ACRONYMS FOR AUDITOR'S SECTION

| Acronym | Definition |
|---|---|
| **SSP** | System Security Plan |
| **SSP-MOE** | Separate State Programs – Maintenance-of-Effort |
| **System** | Virginia Retirement System |
| **TANF** | Temporary Assistance for Needy Families |
| **Taxation** | Department of Taxation |
| **TPA** | Third-Party Administrator |
| **Transportation** | Department of Transportation |
| **University** | University of Virginia or<br>Virginia Commonwealth University |
| **U.S.** | United States |
| **USC** | United States Code |
| **UVA** | University of Virginia |
| **VaLORS** | Virginia Law Officers' Retirement System |
| **Virginia529** | Virginia College Savings Plan |
| **VITA** | Virginia Information Technologies Agency |
| **VOCA** | Victims of Crime Act |